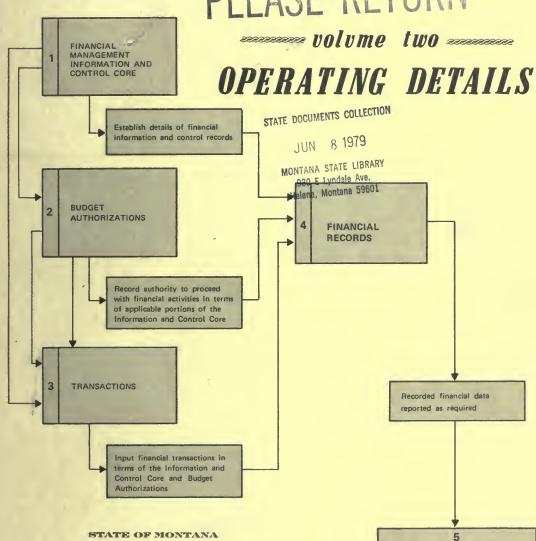
351.733

ATEWIDE BUDGETING AND ACCOUNTING SYSTEM

PLEASE RETURN



MANAGEMENT SYSTEMS

DEPARTMENT OF ADMINISTRATION

SUMMARY AND DETAILED FINANCIAL REPORTS

Budget - Value ?

DATE DUE

MSE AUG 22'79

FEB 20.80

Vab 5 ,80

MST JUL 15'81

APR 6 1983 AUG 1 7 1983

OCT 1 9 1983

FEB 1 5 1984 2 6 1985

FI 12 *

MDV 2 6 1986

AUG 171988

APR 7 6 4

DEC 2 7 1995



STATEWIDE BUDGETING AND ACCOUNTING SYSTEM

VOLUME TWO

OPERATIONAL DETAILS

INTRODUCTION

The Operational Details volume of the proposed Statewide Budgeting and Accounting System describes the basic transactions to be recorded in the System and provides an analysis of the general ledger control accounts relative to the transaction descriptions.

This volume is designed to be used in conjunction with, and is a continuation of Volume One - Basic Proposal.

TRANSACTION DESCRIPTIONS

INTRODUCTION

The following descriptions of transactions are provided to assist the accounting technician select the correct general ledger control account entry to record a transaction. Although the major entries have been identified, not all possible entries have been. As the System develops, additional entries will be added as required to provide a complete analysis of possible transactions.

GENERAL LEDGER CORRELARY

While it is still possible for the technician to generate an entry to the general ledger, care must be taken to recognize and consider the control account—subsidiary ledger relationship. As shown below, each entry to specific control accounts will automatically generate an entry in identified subsidiary ledgers.

			SIDIARY LED	OGER CORRELARY					
CONTROL		CONTROL		DETAIL					
CODE	FORM	TRANSACT	ION CODE (1)	(LEDGER)	AFFECT				
CODE	(LEDGER) CODE	DEBITS CREDITS		CODE	DEBITS	CREDITS			
1104				441	+				
	432	2849	2948	442	+	-			
1201	432	2049	2540	442	+				
			 	442					
1203				442	+	-			
1205	432 431	2849	2948	442	+	 			
1701			3859	(2)	712	<u> </u>	 		
	431								
1702		3859	(2)	-		-			
1703	431	3859	(2)						
1704	431	3859							
1705 1706	431 431	3859 3869	(2)						
1802	431	3859	(4)						
	431		2958	444	+				
1803		2859 3859	3958	777	7				
1901	431		1						
1902 1903	431 431	3859 3859	3958 3958			-			
1904	431	3859	3958						
1905	431	3859	3958	443		+			
2101		10.10	10.00	443	-	+ + -			
3101	431	1849 1949							
3102	432	1848 1949				-			
3103	432	1848 1949				-			
3104	432	1848	1949						
3105	432	1848	1949						
3106	432	1848	1949						
3107	432	1848	1949						
3108	432	1848	1949						
3109	432	1848	1949						
3110	432	1848	1949						
3111	432	1848	1949						
3112	432	1848	1949						
-3113	432	1848	1949						
3114	432	1848 1949							
3115	432	1848	1949						
3116	432	1848	1949	-		-			
3117	432	1848	1949			-			
3118	432	1848	1949						
3202	431	1858	1959			-			
3203	431	1858	1959						
3204	431	1858	1959			-			
3205	431	1858	1959						
3206	431	1858	1959			ļ			
3207	431	1858	1959						
3208	431	1858	1959						
3209	431	1858	1959						
3210	431	1858	1959						
3211	431	1858	1959						
3212	431	1858	1959						
3213	431	1858	1959						

CONTROL		CONTROL		DIARY LEDGER CORRELARY						
ACCOUNT	50511	CONTROL	1011 005 =/11		DETAIL					
CODE	FORM (LEDGER)	TRANSACT	ION CODE(1)	FORM (LEDGER)	AFF	ECT				
0002	CODE	DEBITS	CREDITS	CODE	DEBITS	CREDITS				
3214	431	1858	1959			*				
3215	431	1858	1959							
3216	431	1858	1959							
5101	432	3849	3948		-					
5102	432	3849	3948			100				
5103	432	3849	3948							
5104	432	3849	3948							
5105	432	3849	3948			1811				
5106	432	3849	3948							
5107	432	3849	3948							
5108	432	3849	3948							
5109	432	3849	3948							
5110	432	3849	3948							
5111	432	3849	3948							
5112	432	3849	3948							
	433	1848	1949							
5113	432	3849	3948							
	432	1848	1949							
5114	432	1849	3948							
5115	432	1849	3948							
5116	432	1849	3948							
5117	432	1849	3948							
5118	432	1849	3948							
5201	431	4859	4958							
5202	431	4859	4958							
5203	431	4859	4958							
5204	431	4859	4958							
5205	431 431	4859 4859	4958 4958							
5206 5207	431	4859	4958							
5207	431	4859	4958							
5209	431	4859	4958							
5210	431	4859	4958							
5211	431	4859	4958							
5212	431	4859	4958							
5213	431	4859	4958			4				
5214	431	4859	4958							
5215	431	4859	4958							
5216	431	4859	4958							
6102				451	+	-				
6201				452	+					
7101				456	-	+ ==				
7102				453		+				
7103				455	_	+				
7201				454	-	+				
8101				445	+	-				
8102				445	+	- 100				
8104				445	+	- 102				
				445	+	-				
8106				110	·					

NOTES

- (1) See Chapter 9 Financial Records and Detailed Reporting, for explanation of subsidiary control ledger transaction code.
- (2) Fixed assets sold are to be recorded as income in Account 5110-Asset Sale Proceeds.
- (3) See (2). Also, allocations of Construction Work in Progress to more specific fixed asset accounts does not generate an entry to subsidiary ledger 431.
- (4) Credit entries to account 1802 to allocate reductions in merchandise inventory to an expenditure account are transacted in the subsidiary control ledger based on the entry to the expenditure account.

CODES

An alpha code has been provided to readily distinguish the transaction description reference from input codes. This is possible because no input code contains an alphabetical character.

The letter prefix code identifies also the basic subjects under which entries have been grouped:

A = Budgetary

B = General Operating

C = Special Applications

D = Cost Allocations and Distribution

E = Accruals

F = Closing

G = Treasurer's Accountability Fund

H = Long-Term Debt Fund

J = General Fixed Asset Fund

NUMBER	TITLE
A111	Expenditure Budget Authorizations
A112	Expenditure Budget Authorizations: Allotments
A113	Expenditure Budget Authorizations: Allocations
A201	Income Budget Authorizations
A202	Income Budget Authorizations: Allocations
A301	Sinking Fund: Current Income Requirements
A401	Sinking Fund: Current Disbursement Requirements
A402	Anticipated Expenditure Allocations
B101	Requisitions are Issued
B102	Purchase Orders are Issued
B103	Agency Purchase Orders are Issued
B104	Encumbrance Estimates are Issued
B105 B106 B111 B211	Encumbrance Adjustment: Increase Encumbrance Adjustment: Decrease Account Payable Income Receivables: Non-Enterprise
B212	Income Receivables: Enterprise Accounts
B221	Expenditure Abatement Receivables: Standard
B222	Expenditure Abatement Receivables: Clearance Account Refunds
B231	Due From State Funds: Established
B232	Due From Federal Government: Established
B233	Due From Local Agencies: Established
B311	Income Collections Deposited: Standard
B312	Income Collections Deposited: Enterprise Accounts
B313	Income Collections Deposited: Income Collections Clearing Accounts

NUMBER	TITLE
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NOMBELL	11122
B314	Bonds Sold: Bond Proceeds Recorded
B315	Sinking Fund: Collections
B316	Collection: Mortgage/Interest Payments
В317	Bond Interest Sold: Deposited
B318	Bond Interest Sold: Allocated
B321	Expenditure Abatement Collections Deposited: Standard
B322	Expenditure Abatement Collections Deposited: Clearance Account
B331	Refunds Amounts Due From Other Entities Collected and Deposited
5551	Amounts Due From Other Entitles conected and Deposited
B341	Enter-Entity Loans: Received
B351	Bond Retirement: Cash Returned by Fiscal Agents
B361	Property Sold: Enterprise Type Account
B362	Property Surveyed: Enterprise Fund Accounts
B391	Collections: Treasurer's Receipt
B392	Interest and Investment Earnings Deposited by Treasurer
B393	Cancelled Stale-dated Warrants are Recorded
B411	Warrant Claims: Standard Disbursements
B412	Warrant Claims: Miscellaneous Assets/Prepayments
B413	Warrant Claims: Budgeted Income Refunds (Non-Clearance)
B414	Warrant Claims: Non-Budgeted Income Refunds
B415	Warrant Claims: Income Refunds (Clearance),
B416	Warrant Claims: Enterprise Capital Outlay
B421	Payroll Claim: Non-Central Payroll
B431	Warrant Claims: Short-Term Investments
B432	Warrant Claims: Long-Term Investments
B441	Bond Principal and Interest Payments: Sinking Fund Account
B442	Warrant Claim: Condemnation Deposit
B443	Warrant Claims: Prior Year Accrual Liquidations
B444	Warrant Claim: Accounts Payable
B451	Bond Retirement: Fiscal Agent Fees
B452	Bond Retirement: Transfers to Fiscal Agents
B453	Treasurer's Interest Charges
B461	Transfers: To Payroll Revolving Account
B462	Authorized Transfers—Out

NUMBER	TITLE
B463 B464 B465 B466 C111 C112	Inter-Entity Invoice: Paid Inter-Entity Loans: Made Disposition is made of Condemnation Deposits: Non-Enterprise Inter-Entity Loans Repaid Cash Change Funds: Established Cash Change Fund: Returned to Treasury
C121	Imprest Cash Purchase Funds: Established
C122	Imprest Cash Purchase Funds: Replenished
C123	Imprest Cash Purchasing Fund: Returned to Treasury
C201	Agency Warrant Account: Established
C202	Agency Warrants Are Issued: Standard
C203	Agency Warrant Issued: Clearance Account Income Refunds
C204	Agency Warrant Account: Replenished
C301	Dishonored Checks: Established
C302	Dishonored Check: Redeposited
C303	Dishonored Checks Cancelled: Standard Income
C304	Dishonored Checks Cancelled: Income Collection Clearing Account
C305	Dishonored Checks Cancelled: Standard Expenditure Abatement
C401	Expense Advances: Issued
C402	Expense Advances: Repayment
C403	Expense Advances: Adjustment/Closure
C501	Transfers: Received by Payroll Revolving Account
C502	Transfers: Received by Warrant Clearance Account (Claims)
C503	Warrants Issued
C601	Construction Advances: Requested
C602	Construction Advances: Made
C603	Construction Advances: Received From Treasury Fund Accounts
C604	Construction Advances: Received From Non-Treasury Fund Accounts

NUMBER	TITLE
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NUMBER	IIILE
C605	Construction Progress Report: Non-Enterprise
C606 C607 C701 C702 C801 C802 C803 C804	Construction Progress Report: Enterprise Construction Work in Progress: Enterprise Allocation Property Held in Trust: Receipted Property Held in Trust: Disposition Securities Liquidated: Cost Basis Securities Liquidated: State-Owned Securities Valued at Par Coupons Liquidated Securities and Coupons Submitted for Collection are Collected Cost Allocations: Cost of Goods Sold
D102	Cost Allocations: Depreciation
D103	Cost Allocation: Other Prepayments
D201	Bond Discount Accumulated
D202	Premiums Amortized
D203	Accrued Interest Purchased is Offset
D204	Bond Retirement: Accounting by Fiscal Agents
D301	Expenditure Distribution
D302	Income Distribution
E101	Year-end Accruals: Standard
E102	Year-end Accruals: Standard (continued)
E103	Year-end Accruals: Clearance Account Refunds
E104	Adjust Expenditure Accrual Accounts
F101	Closing Disbursement Accounts: Standard
F102	Closing Disbursements: Enterprise
F103	Closing Disbursement Accounts: Income Refunds-Clearance
F104	Closing Disbursement Accounts: Bond Accounts
F201	Closing Other Deductions
F301	Close Prior Year Expenditure Adjustments Account
F401	Closing Income Accounts: Standard
F402	Closing Income Accounts: Standard (con't.)

NUMBER	TITLE
F403	Closing Income Accounts: Income Collections Clearance
F501	Closing Budgeted Disbursement Account
F601	Closing Budgeted Income Accounts: Estimated Exceeded Collections
F602	Closing Budgeted Income Accounts: Collections Exceeded Estimate
G101	Collection Reports are Recorded
G102	Treasurer's Receipts Recorded
G103	Working Cash Change Fund Established or Augmented
G104	Working Cash Change Funds are Reduced
G105	Transfer within Demand Accounts
G106	Certificates of Time Deposit are Purchased
G107	Transfers to the U.S. Treasury
G108	Investment in U.S. Treasury Obligations
G109	Certificates of Time Deposit are Negotiated
G110	Transfer from U.S. Treasury
G111	U.S. Treasury Obligation Liquidated
G112	Dishonored Checks are Purchased
G113	Agency Warrant Account Established
G114	Auditor's Warrants are Issued
G115	Agency Warrants are Issued
G116	Presented Warrants are Purchased
G117	Presented Warrants Cashed are Purchased
G118	Stop Payment Notices are Issued
G119	Stale-dated Warrants are Cancelled
G120	Transfer between Accounting Entities
G121	Presented Warrants are Registered
G122	Registered Warrants are Purchased

NUMBER	TITLE						
H101	Bonds Sold: Long-Term Debt Fund						
H102	Sinking Fund Collections: Long-Term Debt Fund						
H103	Bonds Principal Retired: Long-Term Debt Fund						
H201	Notes Issued: Long-Term Debt Fund						
H202	Sinking Fund Collections: Long-Term Debt Fund						
H203	Note Principal Retired: Long-Term Debt Fund						
J101	General Fixed Asset Fund: Assets Recorded						
J102	General Fixed Assets: Sold or Liquidated						
J103	General Fixed Assets: Allocation						

A111 TRANSACTION DESCRIPTION TITL **Expenditure Budget Authorizations** To record legislative or executive appropriations, authorizing the disbursements of DETAILS State monies from specified accounting entities. Form Code FORM TITLE Legislative Expenditure Appropriation 211 Source Executive Expenditure Appropriations 212 Register 411 Budget Authorization Register Code GENERAL CONTROL ACCOUNT TITLE Debits Credits 4101 Fund Balance - General 3201 Support Appropriations Account 3202 Capital Outlay Appropriations 3203 State Aid and Benefit Appropriations 3204 Local Assistance Appropriations Control 3205 **Authorized State Grants** 3206 Anticipated Federal Grant Trensfers 3207 Authorized Fiduciary Disbursements General Ledger 3208 Authorized Operating Expenses 3209 Authorized Transfers-Out 3210 Anticipated Income Refunds 3211 Anticipated Income Refunds-Clearance 3215 Appropriations-Other Form FORM TITLE BALANCE COLUMNS AFFECTED Note Trans Code Codes Author Enc Exp Bal + 1858 + Х 431 **Expenditure Control Ledger** Subsidiary Ledger Transaction Est Rec Coll Bal 432 Income Control Ledger Coll Trens Ref Bel 433 Income Clearance Control Ledger Form Affect Increase Decrease FORM TITLE Code The specific budgetary control account to be credited depends on the purpose of the NOTES

appropriation to be recorded. See the description of control accounts for details.

					TRANSACT	ION 🛕	DI	ESCRIP'	TION					
TITLE		Exp	pendi	ture E	Sudget Authorization	s – Allotn	nents							
DETAILS		Am	ounts	s appr	ppropriated for expenditure are allotted by executive action.									
	For	rm C	ode			FO	RM T	TTLE						
Source		213	,	Ex	Executive Expenditure Allotment									
Register		411		Ві	Budget Authorization Register									
		Co				SENERAL CO	NTRO	OL ACC	DUNT TI	TLE				
		bits	Credit		Support Appropriations					<u></u>				
General Ledger Control Account	320 320 320 320 320 320 320 321 321	3201 3201 3202 3202 3203 3204 3204 3204 3205 3206 3206 3207 3207 3207 3208 3209 3209 3208 3210 3211 3211 3211 3215 3218			Capital Outlay Appropriati State Aid and Benefit App Local Assistance Appropria Authorized State Grants Anticipated Federal Grant Authorized Fiduciary Disb Authorized Operating Exp Authorized Transfers—Out Anticipated Income Refun Anticipated Income Refun Appropriations—Other	propriations ations Transfers ursements enses								
	\checkmark	√ Form Code			FORM TITLE		Note	ВА	LANCE (COLUMNS	AFFEC1	TED	Trans	
ction	×	× 431 Ex		Expe	nditure Control Ledger		a b	Author — +	Enc	Ded	Ехр	Bai —	1959 1858	
Control		432		Incon	ne Control Ledger			Est	Rec	Coll	Bal			
Subsidiary Ledger Transaction Control	433 Income Clearance Control Ledger						Ref	Bal						
Sub		Form Code FORM TITLE								Aff	Decrease			
Detail														
NOTES		(a) (b)			eing allotted									

					TRANSACTION A	DI	ESCRIPT	ION					
TITLE		Ехр	endit	ure B	udget Authorizations - Allocati	ons							
DETAILS		Арр	ropri	ated	or allotted expenditures are all	ocate	ed by a	in agen	cy.				
	Fo	orm Co	ode		FORM TITLE								
Source		214		Ą	Agency Expenditure Allocations								
Register		411		Ві	Budget Authorization Register								
	-	Cod			GENERAL CO	NTRO	OL ACCO	UNT TI	TLE				
General Ledger Control Account	3201 3201 Support Appropriations												
	\checkmark	Forr			FORM TITLE	Note	BA	LANCE C	OLUMNS	AFFECT	ED	Trans	
	,.			_		Willin	Author	Enc	Ded	Ехр	Bal	Codes	
tion	Х	431		Expe	enditure Control Ledger	b	+				-	1959 1858	
Control		432					Bal						
Subsidiary Ledger Transaction Control		433	3	Inco	Income Clearance Control Ledger								
Sub		Ford			FORM TITLE						Aff Increase	ect Decrease	
NOTES													

DESCRIPTION TRANSACTION TITLE Income Budget Authorizations Monies, to be collected by specified accounting entities for the purpose of financing DETAIL the expenditure portion of the State's operational plan are recorded. FORM TITLE Form Code Source 221 Income Estimate Register 411 Budget Authorization Register Code GENERAL CONTROL ACCOUNT TITLE Debits Credits 3101 Estimated Revenue 3102 Estimated Operating Income Account 3103 Estimated Federal Grant and Cost Sharing Income 3104 Estimated Private Grant Income 3105 Estimated Interest Income 3106 Estimated Investment Earnings Control 3107 Estimated Fiduciary Income 3108 Estimated Pro-Rata Income 3109 Estimated Bond Proceeds Ledger 3110 Asset Sale Proceeds 3111 Revenue Appropriations General 3112 Estimated Income Collections Clearing-State 3113 Estimated Income Collections Clearing-Other 3114 Estimated Reimbursements 3117 Estimated Excess Sinking Fund Transfers 3118 Estimated Income-Other 4101 Fund Balance-General Form FORM TITLE **BALANCE COLUMNS AFFECTED** Trans lote Code Codes Author Enc Ded Exp 431 Expenditure Control Ledger Est Rec Coll Bal + 1848 432 Income Control Ledger Coll Trans Ref Bal 433 Income Clearance Control Ledger Form Affect Increase Decrease FORM TITLE The specific budgetary control account or accounts combined with the credit entry to NOTES Fund Balance depends on the nature of the income budget estimate being recorded. See Description of Control Accounts for details regarding identified accounts.

					TRANSACTION	DE	SCRIPT	ION					
TITLE		Inco	me B	udg	get Authorizations—Allocations								
DETAILS		Inco	me b	udg	get estimates are developed in gre	ater o	detail b	y agend	cy alloc	ations.			
	F	orm C	ode		FC	ORM T	ITLE						
Source		222		F	Agency Income Allocations								
Register		411		E	Budget Authorization Register								
		Co	de		GENERAL C	ONTRO) ACCC	MIAIT TI	T1 E				
		ebits	Credi			ONTRO	JE ACCC		166				
General Ledger Control Account		3101 3101 Stimated Revenue Estimated Operating Income Estimated Federal Grant and Cost Sharing Income Estimated Federal Grant and Cost Sharing Income Estimated Federal Income Estimated Investment Earnings Estimated Investment Earnings Estimated Pro—Rata Income Estimated Bond Proceeds Asset Sale Proceeds Revenue Appropriations Estimated Income Collections Clearing—State Estimated Income Collections Clearing—Other Estimated Estimated Income Collections Clearing—Other Estimated Income—Other Estimated Income—Other											
	\checkmark	For			FORM TITLE	Note	ВА	LANCE (OLUMNS	AFFEC	TED	Trans	
ion		43	1	Ex	penditure Control Ledger	<i>WIIII.</i>	Author	Enc	Ded	Ехр	Bal	Codes	
10/0	-	-				<i>"////////////////////////////////////</i>	Est	Rec	Coll	Bal	7/7////////////////////////////////////	<u>'////////////////////////////////////</u>	
Transa	X	43:	2	Inc	come Control Ledger	a	-			_		1949	
1961						Ь	+			+		1848	
19						/////////////////////////////////////	Coll	Trans	Ref	Bal			
Subsidiary Ledger Transaction		43:	3	Ind	come Clearance Control Ledger								
SE		For	m le		FORM TITLE						Aff	Decrease	
Detail													
10													
VOTES	1				to be allocated allocated								

							TRAN	SACTION	A		SCRIP	TION				
TITLE		Sink	cing l	Fun	nd:	Current	Incom	ne Requir	ement							
DETAILS		The	inco	me	ne	eds of a	sinking	g fund ac	ccount	are r	ecorde	ed.				
	Fo	rm C	ode						FC	RM 1	ITLE					'
Source		221			Inc	ome Est	imate									
Register		411			Bu	dget Aut	horizat	ion Regis	ster							
	De	Co	de Credit					GENE	RAL CO	ONTRO	DL ACC	OUNT TI	TLE			
General Ledger Control Account	3	Estimated Sinking Fund Revenue Estimated Sinking Fund Contributions Fund Balance—General														
	\checkmark	For				FOI	RM TITL	.Е		Note		ALANCE (Trans Codes
tion		43	1	E	xper	nditure Co	ntrol L	edger			Author	Enc	Ded	Ехр	Bal	Codes
Subsidiary Ledger Transaction Control	X	43:	2	In	com	ne Control	Ledger			<i>/////////////////////////////////////</i>	Est +	Rec	Coll	Bei +		1848
sidiary Lec		43:	3	Income Clearance Control Ledger Coll Trans Ref Bal										Bal		
Sul		For						FORM	TITLE						Aff	ect Decreese
NOTES																

					A40	11									
					TRANSACTION A	DI	ESCRIPT	ION							
TITLE		Sink	ing F	un	d: Current Disbursement Require	men	ts								
DETAILS					of bond principal and interest pa ecorded.	ayme	nts to I	oe mad	e from	a Sinki	ng Fund				
		Form C	ode		F(RM 1	TITLE								
Source	100	211 212			Legislative Expenditure Appropria -and/or- Executive Expenditure Appropria										
Register		411			Budget Authorization Register										
	F	Co	Credit	\exists	GENERAL C	ONTRO	OL ACCO	UNT TI	TLE						
General Ledger Control Account		4101	Fund Balance—General Authorized Bond Retirement Disbursements Authorized Bond Interest Expense Authorized Fiscal Agent Fees												
T	1	√ For			FORM TITLE	Note	ВА	LANCE C	OLUMNS	AFFECT	ED	Trans			
ion		× 43	1	E	xpenditure Control Ledger		Author +	Enc	Ded	Ехр	Bai +	1858			
idiary Ledger Transaction	Control	43	2	In	come Control Ledger		Est	Rec	Coll	Bat					
		43	3	In	come Clearance Control Ledger		Coll	Trans	Ref	Bal					
Sub	Detail	For			FORM TITLE						Aff. Incresse	oct Decrease			
NOTES															

						A402							
					TRANSACTION		DES	CRIPT	ION				
TITLE		Ant	icipa	ted	Expenditure Allocations								
DETAILS					ed amount to be allocated l ts to expenditure accounts			-type	accour	nting en	itities fi	rom	
	F	orm C	ade			FORM	1 TI	TLE					
Source		391			Journal Voucher								
Register		419			General Register								
	-	Co	de Credi	ts	GENE	RAL CONT	rol	ACCO	UNT TI	TLE			
General Ledger Control Account		Fund Balance — General Anticipated Expenditure Allocations											
Т	V	For			FORM TITLE	l _N	ote	BAI	ANCE O	COLUMNS	AFFECT	red	Trans
	Ť			_		-	-	Author	Enc	Ded	Ехр	Bal	Codes
ction	Ľ	43	1	Ex	penditure Control Ledger			+				+	1858
Gontrol		43:	2	Inc	come Control Ledger			Est	Rec	Coll	Bal		
Subsidiary Ledger Transaction		43:	3	lne	come Clearance Control Ledger			Coll	Trans	Ref	Bal		MMMMM.
Subs		For			FORM	TITLE						Aff	oct Decrease
Detail													
NOTES													

						TRANSACTION		D	ESCRIPT	ION				
TITLE		Req	juisiti	ons	are Issued									
DETAILS		Req	uisiti	ons	s, requesting	g the issuance o	f a Purc	chase	e Order	, are re	corded			
	F	orm C	ode				FO	RM 1	ITLE					
Source		311			Requisition	1								
Register		412			Encumbrar	nce Register								
	_	Co	de Credi			GENE	RAL CO	NTRO	OL ACCC	UNT TI	TLE			
General Ledger Control Account		803	240	3	Encumb Reserve	rances for Encumbranc	ces							
	✓	For			FO	RM TITLE		Note				AFFECT		Trans Codes
ou	×	43	1	E	kpenditure C	ontrol Ledger			Author	Enc +	Ded	Ехр	Bal	2859
Subsidiary Ledger Transaction		433	2	In	come Contro	ol Ledger		<i>W.W.</i>	Est	Rec	Coll	Bai		
sidiary Led		43:	3	In	come Cleara	nce Control Ledge	r		Coll	Trans	Ref	Bal		
		For	e				TITLE						Affe	Decrease
Detail		444	1	Er	ncumbrance	Ledger							Х	
NOTES	Will.												I	

						TRANSA	CTION	DI	ESCRIPT	TION				
TITLE		Pur	chase	0	rders are I	ssued								
DETAILS		Pur	chase	0	rders, resp	onding to	requests m	nade on	requisi	itions, a	are reco	orded.		
	Fo	orm C	ode					FORM 1	TITLE					
Source		314			Purchase	Order								
Registar		412			Encumbra	ance Registe	er							
		Co	de Credi				GENERAL	CONTRO	OL ACCO	OUNT TI	TLE			
General Ledger Control Account	Debits Credits Reserve for Encumbrances 1803 Encumbrances Encumbrances Reserve for Encumbrances b b													
	\checkmark	For			F	ORM TITLE		Note				AFFEC		Trans Codes
action I	×	43	1	E	xpenditure	Control Ledg	jer	a b	Author	Enc — +	Ded	Exp	Bal +	2958 2859
tger Transa Control		43:	2	Ir	ncome Cont	rol Ledger			Est	Rac	Coll	Bal		
Subsidiary Ledger Trensaction		43:		Ir	ncome Clear	ance Control	Ledger		Coll	Trans	Ref	Bel		
	/////////////////////////////////////	For	m le				FORM TITL	E					Aff Increase	Decrease
Detail		44	4	Е	ncumbranc	e Ledger							(p)+	(a) —
OTES	ullih.	(a)	redu	ice	d through	ly encumber	the purch	ase ord	er. Th	e requi	sition f	orm nu		

(b) Amount of the purchase order.

_						B103							
					TRANSACTION		DE	SCRIPT	ION				
TITLE		Age	ncy F	ur	chase Orders are Issued								
DETAILS					chase Orders, documenting a services, are recorded.	n officia	ılc	order fo	or the p	ourchas	e or su	pplies,	
	F	orm C	ode			FORM	t T	ITLE					
Source		313			Agency Purchase Orders								
Register		412			Encumbrance Register								
		Co			GENER	RAL CON	rRC	L ACCO	UNT TI	TLE			
		Debits	Credit	s									
General Ladger Control Account		803	2400	3	Encumbrances Reserve for Encumbrance	es							
П	1	For		_	FORM TITLE	N	ote	BAL	ANCE C	OLUMNS	AFFECT	TED .	Trans
	İ	- 000					////	Author	Enc	Ded	Ехр	Bal	Codes
uo	×	43	1	E	xpenditure Control Ledger	-			+		ļ		2859
sidiary Ledger Transaction		43:	2	Ir	ncome Control Ledger			Est	Rec	Coll	Bal		
sidiary Led		43:	3	Ir	ncome Clearance Control Ledger			Coll	Trans	Ref	Bel		
ЗF		For	m le		FORM	TITLE						Aff	Decrease
Dotail		44		Ε	ncumbrance Ledger							Х	
H							_						
NOTES													

_						B104						
					TRANSACTION		ESCRIP	TION				
	TITLE	Ene	cumb	ran	ce Estimates are Issued							44.0
	DETAILS				ce Estimates, setting aside po disbursements, are recorded.		approp	riated 1	funds to	o cover		
		Form C	ode			FORM	TITLE		-			-
Source	Form	312	2		Encumbrance Estimate							
	Register	412	2		Encumbrance Register							- 44
Γ	1	Co	T		GENER	AL CONTR	OL ACC	DUNT TI	TLE			
	ŀ	Debits	Credi	ts								1
Gordon I reduce Courses I Assessed	recorder control account	1803	240	13	Encumbrances Reserve for Encumbrance	es				-		
	,	V For			FORM TITLE	Not		LANCE (COLUMNS	S AFFECT	TED Bal	Trans Codes
ion		X 43	1	E	xpenditure Control Ledger			+			-	2859
idiary Ledger Transaction	Control	43:	2	In	come Control Ledger		Est	Rec	Coll	Bal		
		43:	i	In	come Clearance Control Ledger		Coll	Trans	Ref	Bal		
Sans	110	For			FORM T	ITLE						Decrease
	Deta	44	4	Eı	ncumbrance Ledger						X	
NOTES												

						TRANSA	ACTION	A	DE	SCRIPT	ION				
TITLE		Enci	ımbra	ance	Adjustm	ent – Inc	crease						- Vanada a		
DETAILS		Enci	umbra	ances	s, previou	usly record	ded, are	adjusted	d up	oward.					
	Fo	rm C	ode					FOR	мт	ITLE					
Source		315		Eı	ncumbra	nce Adjus	tment								
Register		412		Ei	ncumbra	nce Regist	ter								
	Do	Co	de Credit				GENEF	RAL CON	ITRO	L ACCO	UNT TI	TLE			
General Ledger Control Account	18	1803 Encumbrances 2403 Reserve for Encumbrances													
	\checkmark	Cod			F	ORM TITLE			Vote			COLUMNS			Trans Codes
0	x	43	1	Ехр	enditure (Control Lec	dger			Author	Enc +	Ded	Exp	Bal —	2859
Subsidiary Ledger Transaction Detail Control		43	2			rol Ledger				Est	Rec	Coll	Bal		
bsidiary Leo		43		Inco	ome Clear	ance Contro	ol Ledger			Coll	Trans	Ref	Bal		
Sul		Coc	ie l				FORM	TITLE							Decrease
Det		444	+	Enci	umbrance	e Ledger								X	
NOTES															

3///					TRANSACTION	A	D	ESCRIPT	ION				
4									-				
TITIE		Enc	umbr	rance	Adjustment - Decrease								
DETAILS		Enc	umbr	rances	s, previously recorded, are a	a d justed	d	ownwar	d.				
		Form C	ode			FORM	1 1	ITLE					***************************************
Source	100	315		E	ncumbrance Adjustment								
Register	,	412		Ε	incumbrance Register								
	F	Co Debits	Credi	15	GENER	AL CONT	RC	L ACCC	UNT TI	TLE			
General Ledger Control Account		2403	1800		Reserve for Encumbrances Encumbrances	;							
T	5	/ For			FORM TITLE	No	te	BAI	ANCE C	OLUMNS	SAFFECT	ED	Trans
on	,	43	1	Ехр	enditure Control Ledger			Author	Enc —	Ded	Exp	Bel +	2958
Control		432	2	Inco	ome Control Ledger			Est	Rec	Coll	Bal		
Subsidiary Ledger Transaction		433	3	Inco	ome Clearance Control Ledger			Coll	Trans	Ref	Bal		
Sui		For	e	-	FORM T	ITLE						.Aff	Dacrease
Detail		444	+	Encu	umbrance Ledger								X
NOTES					·								

								TR	ANSA	CTION		DI	SCRIPT	ION				
TITIE			Acco	unts	Pa	yab	ole											
DETAILS			Amo	ounts endit	s no ure:	ot a s.	ilready (encun	nbered	or accr	rued as	s req	uired to	o accura	ately m	atch inc	ome wit	h
		Fo	rm C	ode							FO	RM 1	ITLE					
Source	Louin		391			Joi	urnal V	ouche	er									
Register			419			Ge	eneral R	egiste	er									
	-	_	Co	de Credi						GENER	RAL CO	NTRO	L ACCO	UNT TI	TLE			
General Ledger Control Account			5207 Fiduciary Disbursements (a) 5208 Operating Expenses (a) 2101 Accounts Payable															
	ŀ	\checkmark	Fori	n e			F	ORM	TITLE			Note				AFFECT		Trans Codes
	1	x	43	,	F	V De	nditure	Contro	al Lada	er		a	Author	Enc	Ded	Exp +	Bal	4859
ction		^	43		_	vhe	ilulturo	oomac	JI Loug	01		ŭ						
ger Transa	Control		43:	2	Ir	псог	me Cont	rol Le	dger				Est	Rec	Coll	Bal		
Subsidiary Ledger Transaction			43:	3	Ir	ncon	me Clear	ance (Control	Ledger			Coll	Trans	Ref	Bel		
			For	le						FORM 1	TITLE						Aff Increase	Decrease
	Deta		443	3	Α	ссо	unts Pa	yable	Ledge	er							Х	
OTES				ntrie Divisi			ther dis	burse	ment a	accounts	s requi	ire t	ne appro	oval of	the Cer	ntral Ac	counting	

THE THE					MINIM -			DEI	<u> </u>					***********	
						TRAN	SACTION	A	D	ESCRIPT	TION				
TITLE		Inco	me	Rec	ceivable	es: Non-Ent	erprise								
DETAILS						s billing amo d as income		-						et is	
	F	orm C	ode						RM 1						
Source		371 372				ints Receivab Agency Invol	-or-	Summ	nary ⁽	a)					
Register		414			Receiv	vables Regist	er								
	De	Co	Cred	its	-		GENE	RAL CO	NTRO	OL ACC	OUNT TI	TLE			
General Ledger Control Account		Accounts Receivable—Income Reserve for Accounts Receivable—Income													
T	\checkmark	For				FORM TITE	.E		Note				AFFECT		Trans Codes
tion		43	1	E	xpendit	ure Control L	edger			Author	Enc	Ded	Exp	Bal	Codes
Gontrol	X	43	2	lr	ncome (Control Ledge				Est	Rec +	Coll	Bal —		2849
Subsidiary Ledger Transaction		43:	3	lr	ncome (Clearance Cont	trol Ledger			Coll	Trans	Ref	Bal		
Sub	/////////////////////////////////////	For	m le				FORM	TITLE						Affi	Dacrease
Detail		442	2	Α	ccount	s Receivable	Ledger							X	
VOTES					l billing Agency	gs income rec	eivables					:			

							E	212								
						TRANSACT	LION	D	ESCRIPT	ION						
TITIE		Inco	me I	Rec	eivables:	Enterprise A	ccounts									
DETAILS						illing amounts and an enterp					the ass	set's off	iset is pi	roperly		
		Form (Code	Γ	FORM TITLE											
Source	Locus	371 372				Receivable B ency Invoice	illing Su	mmary								
414 Receivables Register																
T	†		ode				GENERAL	CONTRI	DI ACCO	NINT TI	TLE					
General Ledger Control Account		1202	51			nts Receivable ing Income (a	-Trade		SE AGG							
Н	+	/ For				FORM TITLE		Note	BA	LANCE C	OLUMNS	AFFECT	ED	Trans		
tion		43		E		Control Ledger	r		Author	Enc	Ded	Ехр	Bal	Codes		
idiary Ledger Transaction	Control	× 43	× 432 Income Co			trol Ledger		a	Est	Rec	Coll +	Bal —		2849		
sidiary Lec		43		Ir	ncome Clea	arance Control		Coll	Trans	Raf	Bal					
Sub	Detail	Fo Co	de	Ac	counts R	eceivable Led				Aff Increase X	Decrease					
NOTES																

					TRANSACTION A	D	ESCRIPT	ION								
TITLE		Exp	endi	ture A	Abatement Receivables: Standa	rd										
DETAILS					oices, billing amounts owing to unted as a recovery of amounts					et's offs	set is					
	F	orm C	ode		FORM TITLE											
Source		371		А	ccounts Receivable Billing Sum	mary										
Son		372		In	Inter—Agency Invoice											
Register		414		R	eceivables Register											
	Dr	Co	Credi	its	GENERAL CONTROL ACCOUNT TITLE											
		1203 5201 5202 5203 5204 5205 5206 5207 5208 5209 5210 5212 5213 5214 5215			Accounts Receivable-Expenditure Abetements											
General Ledger Control Account					Support Expenditures Capital Outlay Expenditures State Aid and Benefit Expenditures Local Assistance Expenditures Grant Transfers Federal Grant Transfers Fiduciary Disbursements Operating Expenses Transfers—Out Income Refunds Bond Principal Payments Bond Interest Expense Fiscal Agent Fees Disbursements—Other											
	V	Forr			FORM TITLE	Note			OLUMNS			Trans Codes				
tion	×	431	1	Ехре	enditure Control Ledger		Author	Enc	Ded	Ехр	Bel +	4958				
Iger Transac		432	2	Inco	me Control Ledger	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	Est	Rec	Coll	Bal						
Subsidiary Ledger Transaction		433		Inco	me Clearance Control Ledger		Coll	Trans	Ref	Bai						
Su		Cod	le	^	FORM TITLE							Decrease				
Detail		442	-	Acco	ounts Receivable Ledger					_	X					
NOTES	unno.															

							B222									
						TRANSACTION	A	D	ESCRIPT	ION						
TITLE		Ехр	endit	ure	Abatement	Receivables: C	learance	A	ccount	Refund	s					
DETAILS		disb	ursem	en		g amount owing unds, wherein a ved.								ction		
		Form C	ode		FORM TITLE											
Source		371			Accounts Re	eceivable Billing	Billing Summary									
Register		414		Receivables Register												
	T	Co	de			CENE	BAL CO	UTD) ACCC	UNIT TI	TIE					
	-	Debits	Credi	ts	GENERAL CONTROL ACCOUNT TITLE											
General Ledger Control Account		1203		1	Income R	Receivable—Expefunds—Clearan	ce ·	е								
	V	/ For			FOF	M TITLE		Note	BAI	LANCE C	OLUMNS	AFFECT	reD .	Trans		
tion	,	× 43	1	E	xpenditure Co	ntrol Ledger			Author	Enc	Ded	Exp	Bal +	4958		
sidiary Ledger Transaction		432		Ir	ncome Control	Ledger			Est	Rec	Coll	Bal				
	,	× 43:	3	In	ncome Clearan	ce Control Ledger			Coll	Trans	Ref 	Bal +		3948		
Sub		Form Code FORM TITLE											Aff Increase	ect Decrease		
Detai		44:		Ac	counts Recei	vable Ledger							X			
NOTES																

						TRANSACTION	A (DESCRIP	TION							
TITLE		Du	Froi	n :	State Funds:	Established				11			1 3			
DETAILS					amounts due to one State accounting entity wherein an account or loan is not involved.											
	F	orm C	ode				FORM	TITLE								
Source		391			Journal Vou	cher										
Register		419			General Reg	ister										
	-	Co	de Credit	_		GENERAL CONTROL ACCOUNT TITLE										
	۲	epits	Dits Credit													
General Ledger Control Account		1301	5111	1		State Funds ted Income ^(a)					•					
T	V	For		_	FOR	M TITLE	Not	BA	LANCE (COLUMNS	AFFECT	TED	Trans			
ion		43	T	E	xpenditure Con	trol Ledger		Author	Enc	Ded	Ехр	Bal	Codes			
Subsidiary Ledger Transaction		43:	2	In	come Control	Ledger		Est	Rec	Coll +	Bal —		3849			
Ledger	×		+	_				Coll	Trans	Ref	Bai					
Sidiar		43:		In	come Clearance	e Control Ledger										
Su.		For	n e			FORM TI	ITLE		Aff	Decrease						
Detail																
NOTES		(a)	Due f	ro	m State Fund	ds will typically be	pe offset unts may	by the i	income d as rec	account	t Reven	nue	,			

					TRAN	SACTION	DE	SCRIP	TION							
TITLE		Due	Fror	n Fed	deral Governmen	t: Establishe	ed									
DETAILS		To record amounts owing to the State by agencies of the Federal Government.														
	Fo	rm C	ode		FORM TITLE											
Source		391		Jo	Journal Voucher											
Register		491 General Register														
	De	Co	1		GENERAL CONTROL ACCOUNT TITLE											
General Ledger Control Account	1302 Due from Federal Government Federal Grant and Cost Sharing Income.							ome								
Т	1	For			FORM TITI	_E	Note	B/	AFFECT	CTED Trans						
ion	Ì	43		Expe	enditure Control L	edger	<i>'' </i>	Author	Enc	Ded	Ехр	Bal	Codes			
Subsidiary Ledger Transaction	×	43	2	Inco	me Control Ledge	r		Est	Rec	Coll +	Bal —		3849			
sidiary Led		43	3	Inco	me Clearance Cont	trol Ledger		Coll	Trens	Ref	Bal					
Sut		For Cod	m de			FORM TITE	LE		Aff Increase	Decrease						
Detail																
NOTES																

					TRANSACTION	DI	ESCRIPT	ION								
TITLE		Due	Fron	n Lo	ocal Agencies: Established											
DETAILS		To r	record o (b)	i am pay	nounts due from local agencies to -in amounts collected by the local	(a) re ager	eimburs ncy in b	e the S behalf o	tate for f the S	service tate	s render	ed				
	F	orm C	ode		FORM TITLE											
Source		391		J	Journal Voucher											
Register		419		(General Register											
		Co	de		CENERAL OF	NITO	A 000	UNIT TI	T1.5							
	D	Debits Credits		S	GENERAL CONTROL ACCOUNT TITLE											
General Ledger Control Account		1303		01 02 07	Due From Local Agencies Reimbursements Income Due From Local Agencies Revenue Operating Income Fiduciary Income											
General	5112 Income Collection Clearing—State Income—Other									•						
	$ \vee $	For			FORM TITLE	Note				AFFECT		Trans Codes				
tion		43	1	Ex	penditure Control Ledger		Author	Enc	Ded	Ехр	Bal	Codes				
Control	×	43	2	Inc	come Control Ledger	a b	Est	Rec	Coll +	Bal		3849 3849				
Subsidiary Ledger Transaction		43:	3	Income Clearance Control Ledger			Coll	Trans	Ref	Bai		2/11/1/hinitik				
Sub		For	n e		FORM TITLE					L	Aff	Decrease				
Detail																
VOTES		(a) (b) a	s de	scribed above.											

				TRANSACTIO	N A	DI	SCRIPT	ION				
TITLE	Inco	me C	Collection	s Deposited: Standa	ard							
DETAILS	Mon appl	nies ar icable	re collect e to inco	ed and deposited and me collection clearin	d that po g or ente	rtion rpris	relating	g to ind	come co recorde	ollectioned.	ns not	
	Form C	ode			FO	RM T	ITLE					
Source	361		Collec	tion Report								
Register	416		Depos	sit — Clearance Reg	ister (b)							
	Co			GEI	NERAL CO	NTRO	L ACCO	UNT TI	TLE			
General Ledger Control Account	2401 1104	510 510 510 510 510 511 511 511	7 Rese 01 Accc 17 Trea 01 Reve 03 Fede 04 Priva 05 Inter 06 Inver 07 Fidu 08 Pro-f 10 Asser 11 Appi 14 Reim	rve for Accounts Receivable bunts Receivable—Income sury Cash Clearing nue ral Grant and Cost Sharing te Grant Income est Income timent Earnings ciary Income lata Income 1 Sale Proceeds opriated Income bursements me—Other	Income	} a						
T	√ For			FORM TITLE		Note	BAI	LANCE C	OLUMNS	AFFECT	ED	Trans
tion	43		Expendi	ture Control Ledger		<i>'///////</i>	Author	Enc	Ded	Ехр	Bel	Codes
ubsidiary Ledger Transaction	X 43	b + - //////////////////////////////////									2948 3849	
bsidiary Le		433 Income Clearance Control Ledger Coll Trans Ref Bal										
lo.	VIIIII Co.	de			M TITLE						Aff Increase	Decrease
Dosail	442	2	Accounts	Heceivable Ledger								(a)
NOTES	Code FORM TITLE Increase Decrease 442 Accounts Receivable Ledger (a) (a) Amount of collections applicable to amounts previously billed and debited to the											

DESCRIPTION TRANSACTION Income Collections Deposited: Enterprise Accounts Income, collected by an enterprise-type accounting entity, is deposited. DETAILS FORM TITLE Form Code 361 Collection Report Register 416 Deposit - Clearance Register Code GENERAL CONTROL ACCOUNT TITLE Debits Credits Treasury Cash Clearing (a) 1104 General Ledger Control Account Accounts Receivable-Trade (b) 1202 5102 Operating Income (c) Form FORM TITLE BALANCE COLUMNS AFFECTED Trans Code Codes Bal Author Enc Exp 431 Expenditure Control Ledger Ledger Transaction Control Est Rec Coll Bai + 3849 432 Income Control Ledger Х Coll Trans Ref 433 Income Clearance Control Ledger Form Affect Increase Decrease FORM TITLE 442 Accounts Receivable Ledger (b) (a) 441 Cash Clearing Ledger (a) Total deposited (b) Amounts previously billed and recorded which are being collected. NOTES (c) Amount collected but not previously billed.

					TRANSACTION A	DE	SCRIPT	ION						
TITLE		Inco	me (Collec	tions Deposited: Income Collections	ctions	Cleari	ng Acc	ounts					
DETAILS		То	recor	d inco	ome collected by non-enterprise	, inco	ome col	llection	clearin	g accou	ints.			
	Fo	orm C	ode		FC	RM T	ITLE							
Form		361		Co	ollection Report									
Register		416		D	eposit — Clearance Register (I	o)								
		Co	de Credit		GENERAL CO	ONTRO	L ACCO	UNT TI	TLE					
Reserve for Accounts Receivable—Income Accounts Receivable—Income Accounts Receivable—Income Treasury Cash Clearing Income Collections Clearing—Other b Form Code FORM TITLE Note BALANCE COLUMNS AFFECTED														
T	1				FORM TITLE	Note	BAI	LANCE C	OLUMNS	AFFECT	ED	Trans		
tion											Codes			
Subsidiary Ledger Transaction Control	×	43:	2	Inco	me Control Ledger	a b	Est	Rec —	Coll +	Bal +		2948 3849		
sidiary Le	×	43:	3	Inco	me Clearance Control Ledger	b	+	Trans	Ref	Bat		1849		
Sul		For	m le		FORM TITLE						Aff	Decrease		
Detail												(a)		
NOTES		(a)	X Form Code FORM TITLE Affect Increase Decrease 442 Accounts Receivable Ledger (a) 441 Cash Clearing Ledger (b)											

3//						TRANSAC	CTION	Δ	DE	SCRIPT	TION				
	TITLE	Во	nds :	Sold	: Bond	Proceeds Rec	orded								
	DETAILS		nds a			the proceeds	are dep	oosited i	n 1	the Bo	nd Prod	ceeds ar	nd Insu	rance	
*	/////////////////////////////////////	Form	Code	T				FORM	Т.	ITLE					•
Source	Form	36	1		Collecti	on Report									
	недіятег	41	6		Deposit	Clearance	Registe	er							
Г			ode				GENER	AL CONT	RO	L ACC	DUNT TI	TLE			
	-	Debits	Cre	2112											
Treasury Cash Clearing Bond Proceeds Treasury Treasury Cash Clearing Bond Proceeds FORM TITLE Note A												•			
П						FORM TITLE		No	ote	BA	LANCE (COLUMNS	AFFECT	TED	Trans
on			31	E	xpenditur	e Control Ledge	er			Author	Enc	Ded	Ехр	Bal	Codes
Subsidiary Ledger Transaction	Control	× 4	32	fi	ncome Co	entrol Ledger				Est	Rac	Coll +	Bal —		3849
bsidiary Led			33	ŧ	ncome Cl	earance Control	Ledger			Coll	Trans	Ref	Bal		
		////// C	ode				FORM T	ITLE						Increese	Decrease
	Detail		41	Ca	ash Clear	ing Ledger								X	
750	22					when applicable ion B317.	e, is red	corded in	n a	Sinkin	g Fund	l accour	nt. See		

B315 DESCRIPTION TRANSACTION TITLE Sinking Fund: Collections Amounts collected are deposited or transferred into a Sinking Fund account to retire DETAILS bonds and pay interest due. FORM TITLE Form Code Collection Report (a) 361 -or-No Warrant Transfer of Funds (In) (b) 331 Register Deposit - Clearance Register (a) 416 418 No Warrant Transfer of Funds Register (b) GENERAL CONTROL ACCOUNT TITLE Debits Credits Treasury Cash Clearing (a) 1104 Account 1105 Cash in Treasury (b) Sinking Fund Revenue (a) or (b) 5115 General Ledger Control Sinking Fund Contributions (a) or (b) 5116 Form FORM TITLE BALANCE COLUMNS AFFECTED Note Trans Code Codes Ded Bal Author 431 **Expenditure Control Ledger** Rec Coll 432 3849 Income Control Ledger Trans 433 Income Clearance Control Ledger Form Affect Increase Decrease FORM TITLE 441 Cash Clearing Ledger (a) (a) Amounts transferred-in from non-treasury accounting entities. (b) Amounts transferred-in from treasury accounting entities.

NOTES

						TRA	NSACTION	A	DI	SCRIP	TION				
TITLE		Col	lectio	ons:	Mortgag	e/Intere	est Paymer	nts							
DETAILS		Pay	ment	ts on	mortgag	ges held	by the Sta	ate are	receiv	ed and	d deposi	ted.			
	F	orm C	ode					F	ORM T	ITLE					
Source		361		С	Collectio	n Repo	rt								
Register		416	i	D)eposit	— Clear	rance Regi	ister							
Г		Co	de Credi				GEN	ERAL C	ONTRO	L ACC	OUNT TI	TLE			
General Ledger Control Account		1104)1	Mortga		Clearing								
	√	Form Code FORM TITLE 431 Expenditure Control Ledger					TLE		Note	BA Author	ALANCE C	COLUMNS	AFFECT	TED Bel	Trans Codes
ion		43	1	Expe	enditure	Control	Ledger								
Subsidiary Ledger Transaction	×	43:	2	Inco	me Cont	trol Ledg	er		<i>b</i>	Est	Rec	Coll +	Bal —		3849
bsidiary Lec		43:	3	Inco	me Clear	rance Co	ntrol Ledge	er		Coll	Trens	Ref	Bel		
Sul		Ford Cod	m le	Cash	Clearin	ng Ledg		TITLE						Aff Increese X	Decrease
NOTES			441 Cash Clearing Ledger (a) Principal payment.												

						TRANSACTI	ON 🛕	DE	SCRIPT	ION				
TITLE		Bon	d Int	erest	Sold: De	eposited								
DETAILS		Bon	d int	erest	sold is re	corded in a S	inking Ful	nd ac	count.					
	F	orm C	ode				FC	RM T	ITLE					
Source		361		С	ollection	Report								
Register		416		D	eposit –	Clearance R	egister							
	-	Co	de Credit			G	ENERAL CO	ONTRO	L ACCO	UNT TI	TLE			
General Ledger Control Account		1104	250	2		Cash Clearin ted Bond Int								
	V	For			FO	RM TITLE		Note	BAI	LANCE C	OLUMNS	AFFECT	ED	Trans
stion	3ED	43	1	Ехр	enditure C	ontrol Ledger			Author	Enc	Ded	Exp	Bai	Codes
Subsidiary Ledger Transaction	REQUIRED	43	2	Inco	me Contro	l Ledger		Wille	Est	Rec	Coli	Bal		
idiary Leo	NONE	43:	3	Inco	ome Cleara	nce Control Le	edger		Coll	Trans	Ref	Bal		
		For	m le			FO	RM TITLE						Aff	ect Decrease
Detail		441		C	ash Cleari	ng Ledger							X	
NOTES		See	Trans	sactio	n Descrip	otion B314 fo	r bond pre	oceed	s entry.					

							T	RANSA	CTION		DI	ESCRIPT	ION				
TITLE		Bon	d In	tere	est So	ld:	Alloc	ated									
DETAILS		Bon	d in	tere	st sol	d is	alloca	ated ag	ainst th	e first	appl	icable i	nterest	paymer	nt.		
	Fo	orm C	ode							FO	RM 1	ITLE					
Source		391			Jour	nal	Vouch	ner									Į.
Register		419			Gene	eral	Regist	ter									
		Co							GENE	BAL CO	NTRO	OL ACCO	OUNT TI	TLE			
	De	blts	Cred	its	-				GENE	IIAE OC			70111				
General Ledger Control Account	2	502	52	13	Unallocated Bond Interest Expense FORM TITLE Expenditure Control Ledger					t Sold							
П	V	Ford	m le				FORM	TITLE			Note				AFFEC1		Trans
		43		_			Cont	-al 1 a-4			W/////////////////////////////////////	Author	Enc	Ded	Ехр	Bal +	4958
ction	Х	43		c	Apena	ture	Contr	oi regi	Agı								.000
Control		432	2	Ir	ncome	Cor	itrol L	edger			/////////////////////////////////////	Est	Rec	Coll	Bal		
Subsidiary Ledger Transaction		433	3	Ir	ncome	Cle	arance	Contro	l Ledger			Coll	Trans	Ref	Bal		
Sub		For	m le						FORM	TITLE				-		Aff	Decrease
Detail																	
NOTES																	

						TRANS	ACTION	▲ D	ESCRIP	TION				
TITLE		Expe	nditu	re	Abatemen	t Collecti	ons Depo	sited: St	andard	l				
DETAILS		Colle	ection	s,	representin	g the rec	overy of	amounts e	errone	ously ex	pended,	, are de	eposited.	
*****	F	orm C	ode					FORM 1	TITLE					
Source		361			Collection	Report								
Register		416			Deposit -	Clearanc	e Register	r						
	-	Co	de Credit	_			GENER	AL CONTR	OL ACC	COUNT TI	TLE			
General Ledger Control Account	1	Treasury Cash Clearing (a) Accounts Receivable—Expenditure Abatements (b) Support Expenditures Capital Outlay Expenditures State Aid and Benefit Expenditures Local Assistance Expenditures Grant Trensfers Federal Grant Transfers Fiduciary Disbursements Operating Expenses Transfers—Out Income Refunds Bond Principal Payments Bond Principal Payments Fiscal Agent Fees Disbursements—Other												
	\checkmark	For: Cod			F	ORM TITLE		Note		ALANCE (Trans
		43		F	xpenditure (Control 1 e	daer	C	Author	Enc	Ded	Exp	Bal +	4958
ction	X	73			aponditure (- U						.000
ger Transa Control		43:	2	Ir	ncome Contr	ol Ledger			Est	Rec	Coll	Bai		
Subsidiary Ledger Transaction		43:	3	lr	ncome Clear	ance Contr	ol Ledger		Coll	Trans	Ref	Bal		
		For	e				FORM T	ITLE					Aff	Decrease
Detail		44		-	counts Reason Clearing		_edger	-					(a)	(b)
1	Willi.			_									(a)	
NOTES		(b)	Amo	un	t deposited t of receive t collected	ables colle		counts rec	eivable	e.				

-						B322				-			
					TRANSACTION	A	DES	SCRIPT	ION				
71212	11176	Ехр	endit	ure	Abatement Collections Depo	osited: C	lea	rance	Accoun	nt Refu	ınds		
DETAILS	DEIAILS				representing the recovery of learance account, are deposite		erro	oneous	sly refu	nded f	ro m an	income	
		Form (Code	T		FORM	TI	TLE					
Source	Form	361			Collection Report								W
Ranietas	Hegister	416			Deposit — Clearance Regist	er (a)							
	7		ode		GENE	RAL CONT	ROL	ACCC	UNT TI	TLE			
	-	Debits	Cred	its			_						
General Ledger Control Account	Central reages control Account	1104	120)3	Treasury Cash Clearing ^(a) Accounts Receivable—Aba Income Refunds—Clearanc	tements ^{(b})			-			
		V For			FORM TITLE	No	-				AFFECT		Trens Codes
ion		43	11	E	expenditure Control Ledger	C	_	Author	Enc	Ded	Ехр	Bal +	4958
sidiary Ledger Transaction	Control	X 43	12	te	ncome Control Ledger			Est	Rec	Coll	Bal		
bsidiary Leo		× 43		fr	ncome Clearance Control Ledger	C		Coll	Trens	Ref	Bel +		3948
Sub	lie	Fo Co	de	<u> </u>	FORM 1	TITLE						Increase	Decreasa
	Detail	44			counts Receivable Ledger ash Clearing Ledger							(a)	(b)
NOTES	27.00	(a) (b)	Tota	l de	eposited t of previous billings collected collected not previously bil								

_								B331							
20000000000000000000000000000000000000						TRANS	ACTION		DE	SCRIPT	TION				
	TITLE	Ame	ounts	Due	From	Other Enti	ties Colle	ected and	1 E	Deposit	ed				
	DETAILS	Amo	ounts	reco	orded as	s due from	State, Ic	ocal or fe	ede	eral ent	ities ar	e receiv	ved and	deposite	ed.
1		Form C	ode					FORM	T	TTLE					
Source	Form	361		С	Collectio	n Report									
	Register	416		C	Deposit	Clearance	Register	r							
r			de	\exists			GENER	RAL CONT	RC	L ACCO	DUNT TI	TLE			
ı		Debits	Credi	ts											
	Author Fne Ded Eve Bal														
						FORM TITLE		No	ote	ВА	LANCE (COLUMNS	AFFECT	ED	Trans
ion		Q 43	1	Exp	penditure	Control Lec	iger			Author	Enc	Ded	Exp	Bal	Codes
idiary Ledger Transaction	Control	43 43 43	2	Inc	ome Con	itrol Ledger				Est	Rec	Coll	Bal		
		NON 43	3	Inc	ome Clea	arance Contro	ol Ledger			Coli	Trans	Ref	Bal		
Subs	111	For	de				FORM	TITLE						Aff	Decrease
	Detail	44		С	Cash Cle	aring Ledge	r							X	
	NOTES														

**************************************							TRANS	SACTION	A	D	ESCRIPT	TION				
TITLE		Inte	r-Ent	tity	, Lo	oans: Re	ceived									
DETAILS		Mon acco				by one ty.	accoun	ting ent	tity to	anoth	er are	"receip	ted" by	/ the re	eceipient	
	F	orm C	ode	L					F	ORM 1	TITLE					
Source		331			No	Warrant	Transfe	er of Fu	unds (Ir	1)				_		
Register		418			No	Warrant	Transfe	er Regis	ster							
		Co			-			GEN	ERAL C	ONTRO	OL ACC	DUNT TI	TLE			
	De	bits	Credi	ts												
General Ledger Control Account	1	105	210	02	Cash in Treasury Inter—Entity Loans Payable FORM TITLE Note BALANCE COLUM											
	\checkmark	Fort Cod	n			FOI	RM TITL	E		Note		LANCE C	OLUMNS	AFFEC		Trans Codes
tion	ED	43		Ε	xper	nditure Co	ntrol Le	dger			Author	Enc	Ded	Exp	Bal	Codes
Subsidiary Ledger Transaction	REQUIRED	43:	2	ŀ	ncom	ne Control	Ledger	•			Est	Rec	Coll	Bal		
sidiary Lec	NONE	43:	3	lr	псол	ne Clearan	ce Contr	rol Ledge	er		Coll	Trans	Ref	Bel		
Sub	***************************************	For	m					FORM	TITLE						Aff	ect Decrease
Detail																
	Willi.															
NOTES																

						TRA	NSACTION	A	DI	SCRIPT	ION				
TITLE		Bono	Ret	ire	ment:	Cash Ret	urned by F	iscal Ag	ent	s					
DETAILS		Cash	, trar	nsfe	erred	to a fiscal	agent, is ret	urned t	o t	he Stat	e.				
	Fo	orm C	ode					FOR	мт	ITLE					
Source		361			Collec	ction Repor	t								
Register		416			Depo	sit — Clear	ance Registe	er							
	- De	Co					GENEF	RAL CON	ITRO	L ACCC	UNT TI	TLE			
General Ledger Control Account	1104 Treasury Cash Clearin Advances to Fiscal A														
	V	For	n e			FORM T	TLE	,	Vote	BA	LANCE O	OLUMNS	AFFECT	ED	Trans
ction	X	43		E	xpendi	ture Control	Ledger			Author	Enc	Ded —	Exp +	Bel + -	3958 4859
Control		432	2	lr	ncome	Control Led	ger			Est	Rec	Coll	Bel		
Subsidiary Ledger Transaction	-	43:		Ir	ncome	Clearance Co	ontrol Ledger			Coll	Trens	Ref	Bal		
Sul		For	n e				FORM 1	TITLE						Affi	Decreese_
Detail		44	1	_	Cash	Clearing Le	dger							X	
NOTES	<i>VIIII</i> ,														

_						D301						
					TRANSACTION	A :	DESCR	IPTION				
TITLE		Prop	erty	Sold:	Enterprise - Type Account							
DETAILS				represe osited.	enting the sale of fixed asse	ets from :	specif	ied accou	nting en	itities, a	re collec	ted
	F	orm C	ode			FORM	TITLE					
Source		361		Co	Illection Report							
Register		416		De	posit-Clearance Register							1
	-	Co	Credi		GENER	AL CONTI	OL A	CCOUNT T	ITLE			
Treasury Cash Clearing a 1707 1708 Accumulated Depreciation—Other Improvements Accumulated Depreciation—Other Fixed Assets 1701 1702 1703 1704 1704 1705 Cher Fixed Assets Fund Balance—General 1706 4101 1707 4101 1708 Accumulated Depreciation—Other Improvements Accumulated Depreciation—Other Fixed Assets C C C C C C C C C C C C C												
T	√	Ford			FORM TITLE	Not	8	BALANCE	COLUMNS	SAFFECT	ED _	Trans
tion	RED	431		Expe	nditure Control Ledger		Auth	or Enc	Ded	Exp	Bal	Codes
Gontrol		432	2	Incon	ne Control Ledger		Est	Rec	Coll	Bal		
bsidiary Ledger Transaction	NONE	433	3	Incon	ne Clearance Control Ledger		Coll	Trens	Ref	Bal		
3						ITLE					Aff	Decreese
Detail	///// 3////	441		C	ash Clearing Ledger						(a)	
NOTES	Form FORM TITLE Affect											

						TRANS	ACTION A	D	ESCRIPT	ION				
TITLE		Prop	erty	Sur	veyed:	Enterprise	-Type Accounts	3						
DETAILS		Fixe	d ass	ets,	record	ed in other	than the Gener	al Fix	xed Ass	et Fund	d, are w	ritten o	ff.	
	Fo	orm C	ode				FC	ORM 1	TITLE					
Source		391		J	lournal	Voucher								
Register		419			Genera	l Register								
		Co		\exists			GENERAL C	ONTRO	OL ACCO	OUNT TI	TLE			
nt		1707 1708	Credi	ts		nulated Deprecia						4		
rooo	1	1709					tion-Equipment							
A Ic		1710 4101				nulated Deprecia Balance—General	tion-Other Fixed A	ssets						
Control Account		4101	17	02	Bulldir		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,							
er C				03		Improvements								
5pe7			i	04	Equip	ment Fixed Assets								
General Ledger				"	Othai	Thou Pasacs								
Ger														
	\checkmark	Fori				FORM TITL	E	Note	ВА	LANCE C	COLUMNS	AFFECT	ED	Trans
	ED			_					Author	Enc	Ded	Exp	Bal	Codes
tion	E	43	'	EX	penaitu	re Control Le	eager							
Control	REQUIR						-	////////	Est	Rec	Coll	Bal		
200	2	43	2	Inc	come C	ontrol Ledger								
redo	NONE		+	-	-				Coll	Trans	Ref	Bal		
ary	ž	43:	3	Inc	come C	learance Contr	rol Ledger							
Subsidiary Ledger Transaction	2000	For												
Sieil		Cod	0				FORM TITLE						Increase	Decrease
Detail														

S	- 1	(a)	Amo	ınt	of und	enreciated b	alance written	off						
NOTES		(0)	11101	unt	or unu	opreciated D	alance Wiltell	011.						
>	1													

3////							TRANSA	CTION	A D	ESCRIPT	TION				
TITLE		Colle	ctio	ns:	Tr	easurer's	Receipt								
DETAILS		To r State	ecor e Tr	d ti easu	he d	clearance into the	of monie State Tre	es deposit	ted in a	comme	r ci al ba	nk to t	he cred	lit of the	e
	F	orm C	ode						FORM 1	TITLE					
Source		362			Tre	asurer's l	Receipt								1
Register		416			Dep	oosit-Cle	arance Re	egister							
	-	Co	de	lian				GENERA	L CONTR	OL ACC	DUNT TI	TLE			
General Ledger Control Account		105	11	04		Cash in T	reasury Cash Clea	aring					=		
	\checkmark	Ford Cod				FOF	RM TITLE		Note				AFFECT		Trans Codes
ion	ED	43	1	E	xpen	nditure Co	ntrol Ledg	er		Author	Enc	Ded	Ехр	Bal	
Subsidiary Ledger Transaction	la l	43:	2	Ir	ncom	ne Control	Ledger			Est	Rec	Coll	Bal		
bsidiary Lec	NONE	43:	3	Ir	com	ne Clearan	ce Control	Ledger		Coll	Trans	Ref	Bal		
Sul		Cod	le		_	1 01		FORM TI	TLE					Increase	Decraese X
Detail		44	+		Cas	h Clearin	ig Ledger								
NOTES	ninis.														

_						B392						
					TRANSACTION	A 0	ESCRIPT	TION				
7171 6		Int	erest	and	Investment Earnings Depos	ited by T	reasurer					
DETAILS					d investment earnings collecter re recorded in the General F		posited	directly	by the	e State		
		Form	Code			FORM	TITLE					
Source	mor	39	1		Journal Voucher							
Register		41	9		General Register							
	T	_	ode		GENEF	RAL CONTR	OL ACC	DUNT TI	TLE			
	ŀ	Debits	Credi	ts								
General Ledoer Control Account		1105	510 510		Cash in Treasury Interest Income Investment Earnings							
П	1	√ Fo Co			FORM TITLE	Not	вА	LANCE (OLUMNS	AFFECT	ED	Trans
tion		4:	31	E	xpenditure Control Ledger		Author	Enc	Ded	Exp	Bail	Codes
sidiary Ledger Transaction	Control	× 4:	32	Ir	ncome Control Ledger		Est	Rec	Coll +	Bel —		3849
sidiary Le		4:	33	tr	ncome Clearance Control Ledger		Coll	Trens	Ref	8al		
13	Detail	Fo	rm ede		FORM 1	TITLE					Aff	oct Decrease
NOTES		Do	cumei	ntai	tion for entry is prepared by	the State	e Treasu	ırer's O	ffice.			

*							7	TRAN	NSA	СТІОІ	N	D	ESCRIP	TION				
TITLE		Can	celled	St	ale-d	lated	War	rant	s are	e Re	cordec	ı						
DETAILS														tor and				
	F	orm C	ode									FORM	TITLE					
Source		391			Jour	nal	Vouc	her										
Register		419			Gene	eral	Regis	ster										
		Co	de Credi							GEN	NERAL	CONTR	OL ACC	OUNT T	TLE			
General Ledger Control Account	1	105	250	Cash in Treasury Accountability for Stale-dated Warrants														
П	\checkmark	For					FORM	/ TIT	rLE			Note		LANCE (Trans
uo	RED	43		Éx	cpend	liture	Cont	trol L	Ledge	er			Author	Enc	Ded	Exp	Bal	Codes
Subsidiary Ledger Transaction		43	2	In	come	Con	itrol l	Ledge	er				Est	Rec	Coll	Bal		
sidiary Ledg	NONE	43:	3	In	come	Clea	arance	Con	ntrol	Ledg	jer		Coll	Trans	Ref	Bai		
Sub		For	m le							FORM	A TITL	E					Af Increase	fect Decrease
Detail			-															
VOTES													ant No arrants.	tices to	detail	the ba	lance	

				B411							
			TRANSACTION		DE	SCRIPT	ION				
TITLE	War	rant (Claims: Standard Disbursemer	nts							
DETAILS	Acc		equesting the issuance of warra for the purpose of disbursing ded.								
	Form C	ode		FOR	м т	ITLE					
Source	321		Standard Warrant Claim								
Register	413		Disbursement Register								
	Co	1	GENE	RAL CON	TDC	N ACCC	LINT TI	TIE			
	Debits	Credit	S	TIAL CON		76 7000	0147 11	1.00			
General Ledger Control Account	5201 5202 5203 5204 5205 6206 5207 5208 5210 5 2 1 5	1105 1803	Support Expenditures Capital Outlay Expenditures State Aid and Benefit Expenditu Local Assistance Expenditures Grant Transfers Federal Grant Transfers Fiduciary Disbursements Operating Expenses Income Refunds Disbursements—Other Cash in Treasury Reserve for Encumbrance Encumbrances		a						
	√ For		FORM TITLE	1	lote	BAI	LANCE O	OLUMNS	AFFECT	TED	Trans
	- 500			1		Author	Enc	Ded	Ехр	Bal	Codes
ion	X 43	1	Expenditure Control Ledger	-	a					+	2958
sidiary Ledger Transaction Control					b	Est	Rec	Coll	+ Bal	2//////////////////////////////////////	4859
Control	43	2	Income Control Ledger			Lat	nec	COII	Del		
Joer											
Le						Coll	Trans	Ref	Bel		
diary	43	3	Income Clearance Control Ledger								
Subsi	/////For	m								Aff	ect
Detail	41:	le	Encumbrance Register	TITLE						Increase	Decrease
00	3///		Encombrance Negister								b
NOTES	(a) (b)		unt of recorded encumbrances unt of the claim.	liquida:	ted	if any.					

						B412							
					TRANSACTION		DE	SCRIPT	ION				
	TITLE	War	rant (Clai	ms: Miscellaneous Assets/P	repayme	nts						
	DETAILS				aims, requesting the issuanc t wherein the disbursement								
11/1		Form C	ode			FORM	Т	ITLE					
Source	Form	321			Standard Warrant Claim								
	Register	413		ı	Disbursement Register								
		Co Debits	Credits	-	GENEF	RAL CONT	RO	L ACCO	UNT TI	TLE			
	General Leager Control Account	1802	1105		Merchandise Inventory Other Prepayments Cash in Treasury								
П		√ For			FORM TITLE	No	te				AFFECT		Trans Codes
tion		X 43	1	Ex	penditure Control Ledger			Author	Enc	Ded +	Exp	Bei	3859
sidiary Ledger Transaction	Control	43	2	Inc	come Control Ledger			Est	Rec	Coll	Bal		k <i>Minimuli</i> z k
sidiary Led		43	3	Inc	come Clearance Control Ledger			Coll	Trans	Ref	Bal		
SE	Detail	For	m de		FORM 1	TITLE						Af	fect Decreese
SIOTES	MOTES												

					TRANSACTION	DI	ESCRIPT	TION				
TITLE		War	rant (Claims	: Budgeted Income Refund	s (Non-	Clearan	ice)				
DETAILS					ting the issuance of warrants ne collection clearance accou				llected	(budget	ed)	
	F	orm C	ode			FORM T	ITLE					
Source		321		Sta	andard Warrant Claim							
Register		413		Di	sbursement Register							
	F	Co			GENERAL	CONTRO	OL ACC	OUNT TI	TLE			
General Ledger Control Account	\vdash	210	110		Income Refunds Cash in Treasury							
Т	1/	For			FORM TITLE	Note	BA	LANCE C	OLUMNS	AFFECT	ED	Trans
	Ť	Cod	8			"///////	Author	Enc	Ded	Exp	Bal	Codes
100	X	43	1	Expe	nditure Control Ledger					+	_	4859
Gontrol		43	2	Incor	me Control Ledger		Est	Réc	Coll	Bal		
ubsidiery Ledger		43		Incom	me Clearance Control Ledger		Coll	Trans	Ref	Bal		
ÃΙ		For Cod			FORM TITL	.E					Affe	Decrease
Detail												
NOTES								•				

					B414							
				TRANSACTION		DE	SCRIPT	TION				
TITLE	Wa	rrant	Claims:	Non-Budgeted Incon	ne Refund	S						
DETAILS	Cla by			ng the issuance of war e collection clearance					ollected	(non-bi	udgeted)	
	Form (Code			FORM	ΛТ	ITLE					
Source	321		Stan	dard Warrant Claim								
Registar	413	3	Disb	ursement Register								
		ode		GEN	ERAL CON	TRO	OL ACCC	OUNT TI	TLE			
	Debits	Credi	ts	02.1								
General Ledger Control Account	5101 5102 5103 5104 5105 5106 5107 5109 5110 5114 5116 5118	1105	Op Fe Pr In In Bo As Re Sii	evenue perating Income deral Grant and Cost Sharing ivate Grant Income terest Income vestment Earnings duciary Income mod Proceeds sest Sale Proceeds irmbursements nking Fund Contributions come—Other sh in Treasury	g Income							
Т	√ For			FORM TITLE	N	ote	BA	LANCE C	OLUMNS	AFFEC1	ED	Trans
u	43		Expend	iture Control Ledger	11/1		Author	Enc	Ded	Ехр	Bal	Codes
Ledger Transaction Control	× 43	2	Income	Control Ledger			Est	Rec	Coll	Bal +		3948
idiary Ledi	43	3	Income	Clearance Control Ledge	er		Coll	Trans	Ref	Bal		
Subs	For	rm		FORM	TITLE						Aff	ect
Detail	Co	ue.		1 01111							Increase	Decrease
NOTES												

						B4	15						
					TRANSACTIO	N 🛦	D	ESCRIPT	TION				
TITLE	Wa	rrant	Cla	ims: Income	e Refunds ((Clearance	•)						
DETAILS				ssued reques e collections			f warı	ants to	refunc	I incom	ne collec	cted	
	Form (Code				F	ORM T	TITLE					
Form	321	l		Standard Wa	arrant Claim								
Register	413	3		Disbursemen	t Register								
		ode	\Box		GF	NERAL C	ONTR	OL ACCO	DUNT TI	TIE			
	Debits 5211	Credi	ts	1	efunds – Cl								
General Ledger Control Account		110		Cash in T									
T	√ For	m		FORI	M TITLE		Note	ВА	LANCE O	OLUMNS	SAFFECT	TED	Trans
		4					"///////	Author	Enc	Ded	Ехр	Bel	Codes
	X 43	1	Ex	cpenditure Con	trol Ledger		-				+		4859
Control	43	2	In	come Control	Ledger			Est	Rec	Coll	Bal		
		+						Coll	Trens	Ref	Bel		<i>''''</i>
	X 43	3	In	come Clearanc	e Control Led	lger				+	_		3849
1/6	For Co	de			FOF	RM TITLE						Aff Increase	Decreas
Detail	4 ////////////////////////////////////	-	_										
NOTES													

						TRANSACTION	D	ESCRIPT	TION				
7171 6	11176	War	rant	Clai	ms:	Enterprise Capital Outlay							
DETAILS	DETAILS		ms, r recor			ng the issuance of warrants, v	vhereir	the an	nount e	xpende	d is to I	be capita	lized,
		Form (Code	T			FORM	TITLE					
Source	Form	321			Stan	dard Warrant Claim							
Register	negistar	413			Disb	ursement Register							
	1		ode			GENERAL	CONTR	OL ACC	DUNT TI	TLE			
	ŀ	Debits	Cred	its	-								
General Ledger Control Account	Land Buildings Other Improvements Equipment Other Fixed Assets Construction Work in Progress Cash in Treasury												
	1	√ For	m de			FORM TITLE	Note			-	AFFECT		Trans
0		43	1	E	xpend	diture Control Ledger		Author	Enc	Ded +	Ехр	Bal —	3859
sactio	2	×				•						W. The Williams	WWW
ger Tren	Contro	43	2	in	come	e Control Ledger		Est	Rec	Coll	Bal		
Subsidiary Ledger Trensaction		43	3	In	come	e Clearance Control Ledger		Coll	Trans	Ref	Bal		
		For	m			FORM TITLE		1				Aff	ect Decrease
1000	Detail												
OTES		Item	s pui	rcha	sed a	are to be recorded in the Pro	perty	Subsidia	ary Led	lger.			

								B42	21						
							TRANSACTION	u 🛕	D	ESCRIPT	rion				
21212	11175		Pay	roll (Claim	: Non-Cer	itral Payroll								
DETAILS	DETAILS						yroll warrants ccount) are re			m an a	ppropri	ation (r	ather th	nan from	า
		Fo	rm C	ode				F	ORM	TITLE					
Source	rorm		322		P	ayroll Clair	n								
Danietar	in Spiester		413		С)isbursemen	t Register								
	+	De	Co	Credi	Te .		GEN	IERAL C	ONTR	OL ACC	OUNT TI	TLE			
Ganeral Ladoer Control Account		52 52 52 52 52	103 201 202 207 208 216	180	03	Encumbra Support E Capital Or Fiduciary Operating	Expenditures utlay Expendi Disbursement Expenses ents—Other	tures	(a) (b)						
П	1	7	For			FOR	M TITLE		Note	BA	LANCE O	OLUMNS	AFFECT	ED	Trans
action		×	43		Ехр	enditure Cor	ntrol Ledger		a b	Author	Enc	Ded	Exp +	Bal +	2958 4859
idiary Ledger Transaction	Contro		43	2	Inco	ome Control	Ledger			Est	Rec	Coll	Bel		
sidiary Le			433	3	Inco	ome Clearanc	e Control Ledg	er		Coll	Trans	Ref	Bel		
Subs	Datail		Cod	n e			FORM	A TITLE						Affi Increase	Decrease
SELON		ann a	(a) (b)			encumbered									

						TRA	NSACTION		DE	SCRIPT	ION				
TITLE		War	rant	Cla	aims	: Short-Term	n Investment	ts ^(a)							
DETAILS			ms, orded		uest	ing the issuar	nce of warra	ints to p	ur	chase s	hort-te	rm inve	stments	s, are	
	Fo	orm C	ode					FORM	T	ITLE					
Source		321			Sta	ndard Warrar	nt Claim								
Register		413			Dis	bursement R	egister								
	-	Co	de Credi				GENER	AL CONT	RC	L ACCC	OUNT TI	TLE			
General Ledger Control Account	10 10	613 605 607 609 611	110	05	(Federal Secur State Securiti Local Govern Other Investn Interest Purch Cash in Treas	es at Cost ment Securi- nents at Cos nased	ties at C	Cos	it					
T	\checkmark	Forr				FORM TI	TLE	N	ote	ВА	LANCE (OLUMNS	AFFEC	TED	Trans
tion	RED	43		E	xpen	diture Control	Ledger			Author	Enc	Ded	Exp	Bal	Codes
Subsidiary Ledger Transaction	141	432	2	Ir	ncom	e Control Ledg	ger			Est	Rec	Coll	Bel		
bsidiary Lec	NONE	43:		lr	ncom	e Clearance Co	ntrol Ledger			Coll	Trans	Ref	Bal		
Detail		Fori	n e				FORM T	TITLE						Increase	ect Decrease
NOTES		(a)	be	reco	orde	investments, d at cost and	as defined I, consequen	by curre	ent	admin	istrativ	e regula nts will	tions, a	are to e amorti	zed

						TRANSACTION	D	ESCRIP	TION				
TITLE		War	rant	Clai	ms:	Long-Term Investments							
DETAILS			ms, orded		esti	ng the issuance of warrants	s to pu	rchase I	ong-ter	m inves	tments,	are	
	Fo	orm C	ode				FORM	TITLE					
Source		321			Sta	ndard Warrant Claim							
Register		413		1	Disl	oursement Register							
	-	Co	de Credi			GENERAL	CONTR	OL ACC	DUNT T	TLE			
General Ledger Control Account	16 16 16 16	601 602 604 606 608 610 611	110 250		F S L C	Mortgages Federal Securities at Par State Securities at Par Local Government Securities Other Investments at Par Jinamortized Premiums (a Interest Purchased Cash in Treasury Jinaccumulated Bond Discon)						
	\checkmark	For				FORM TITLE	Note	ВА	LANCE (COLUMNS	SAFFECT	TED	Trans
tion	RED	43	1	Ex	pen	diture Control Ledger		Author	Enc	Ded	Ехр	Bel	Codes
Subsidiary Ledger Transaction Control	REQUIRED	43:	2	Inc	ome	e Control Ledger		Est	Rec	Coll	Bal		
sidiary Led	NONE	43:	3	Inc	ome	e Clearance Control Ledger		Coll	Trens	Ref	Bel		
Sut	//// ///// /////	For	m le			FORM TITE	LE					Aff Increese	ect Decreese
NOTES			inte Am	rest	pur by	id for investments in excest chased). which par value exceeds					_		

-					D4	41				_		
					TRANSACTION	DI	ESCRIPT	ION				
	TITLE	Bon	d Prin	ci	pal and Interest Payments: Sink	ing Fu	ınd Acc	count				
	DETAILS				ond principal and interest paid on a fiscal agent).	directly	/ from	a Sinki	ng Fun	d accou	ınt	
		Form C	ode			FORM T	ITLE					
Source	Form	321			Standard Warrant Claim							
	Hegister	413			Disbursement Register							
		Co Debits	de Credit		GENERAL	CONTRO	OL ACCO	UNT TI	TLE			
Grand Laders Control	General Ledger Control Account	5212 5213	1105		Bond Principal Payments Bond Interest Expense Cash in Treasury							
П		√ For			FORM TITLE	Note	ВА	LANCE C	OLUMNS	AFFECT	ED	Trans
tion		× 43	1	E	xpenditure Control Ledger		Author	Enc	Ded	+ +	Bal —	4859
bsidiary Ledger Transaction	Control	43	2	In	come Control Ledger		Est	Rec	Coll	Bal		
sidiary Led		43	3	in	come Clearance Control Ledger		Coll	Trans	Ref	Bal		
13	Detail	For	m de		FORM TITLE						Af	Decrease
	De											
STOW	NOTES											

_						B442							
					TRANSACTION		DI	SCRIPT	ION				
TITLE	1	War	rant (Clair	m: Condemnation Deposit	t							
DETAILS					sting the issuance of warra are recorded.	nts to es	stab	ilish de	posits r	equired	d in cor	ndemnati	on
	For	rm C	ode			FOR	м Т	ITLE					
Form	3	321		S	Standard Warrant Claim								
Register	4	413		C	Disbursement Register								
		Co	_	7	GENE	RAL CON	TRO	L ACCC	UNT TI	TLE			
	Det	oits	Credit	3									
General Ledger Control Account			110		Cash in Treasury								
	$ \vee $	For			FORM TITLE		lote				SAFFEC		Trans Codes
non	x	43	1	Ex	penditure Control Ledger			Author	Enc	Ded +	Ехр	Bel —	385
Control		43	2	Inc	come Control Ledger			Est	Rec	Coll	Bel		
sicially Leader		43	3	Inc	come Clearance Control Ledge	2		Coll	Trens	Ref	Bal		
		For	m le		FORM	TITLE						Aff	Decrease
Detail		_	-										
NOTES													

						B443							
					TRANSACTION	A	DI	ESCRIPT	ION				
TITLE	Wa	rrant	Clain	ns:	Prior Year Accrual Liqui	idations							
DETAILS		aims a ar-end		ed i	requesting the issuance of	warran	ts to	pay va	lid obli	gations	accrued	at	
	Form	Code				FOF	RM T	TITLE					
Source	32	1	S	Stai	ndard Warrant Claim								
Register	41	3	С	Disl	oursement Register								
		Code	\Box		GENE								
	Debit	s Cre	dits	_									
General Ledger Control Account	230 230 230 230 230 230 230 231 231 231	2 3 4 5 6 7 8 9 0 1 5	1105	4444444	ccrued Support Expenditures ccrued Capital Outlay Expenditure ccrued State Aid and Benefits ccrued State Aid and Benefits ccrued State Grants ccrued State Grants ccrued Federal Grant Transfers ccrued Fiduciary Disbursements ccrued Operating Expenses ccrued Transfers—Out ccrued Transfers—Out ccrued Income Refunds—Clearand ccrued Income Refunds—Clearand ccrued Disbursements—Other ash in Treasury	ures							
		orm ode			FORM TITLE		Note	ВА	LANCE (COLUMNS	AFFEC1		Trans Codes
ion	ED ,	131	Ex	per	diture Control Ledger			Author	Enc	Ded	Exp	Bal	Codes
diary Ledger Transaction	431 Expenditure Control Ledger 432 Income Control Ledger 433 Income Clearance Control Ledger							Est	Rec	Coll	Bel		
sidiary Led	NONE	133	Inc	om	ne Clearance Control Ledger			Coll	Trens	Ref	Bal		
Subsi	//////////// C	orm ode			FORM	TITLE						Affi Increase	Decreese
Detail	1111h			_								-	
NOTES	91116												

						T	RANSACTIO	N A	DI	SCRIPT	TION				
TITLE		Wa	rrant	Clain	ns:	Account	s Payable								
DETAILS						g the issua are record	ance of war led.	rants, wh	nerein	previo	usly rec	corded a	account	s payablo	e are
	Fo	orm C	ode				-	F	ORM 1	ITLE					
Source		321		St	tanc	dard Warra	ant Claim								
Register		413		D	isbu	ursement	Register							•	
	De	Co	1	18			GE	NERAL C	ONTRO	DL ACC	OUNT TI	TLE			
General Ledger Control Account	2101 Accounts Payable Cash in Treasury														
	\checkmark	Ford				FORM	TITLE		Note		LANCE (COLUMNS	AFFEC1	rED	Trans
tion	RED	43	1	Ехр	endi	iture Contr	ol Ledger			Author	Enc	Ded	Exp	Bal	Codes
Subsidiary Ledger Transaction	C I	43:	2	Inco	me	Control L	edger		Willin	Est	Rec	Coll	Bal		
bsidiary Le	NONE	43:		Inco	me	Clearance	Control Led	ger		Coll	Trans	Ref	Bal		
Su		For	m le	Accounts Payable Ledger										Aff Increase	Decrease
Detail		443		Accounts Payable Ledger											X
NOTES															

								TRA	ANSA	CTION		D	ESCRIPT	TION				
TITLE		Bono	d Re	tire	me	ent:	Fis	cal A	gent	Fees								
DETAILS		Payn	nents	ar	e r	mad	de to	Fisca	I Age	ents fo	or appl	icable	Fiscal	Agent	fees.			
	Fo	orm C	ode								F	ORM 1	TITLE					
Source	;	351			Tre	eası	urer's	Chec	k Iss	ued S	um m ar	У						
Register		417			Tre	easu	urer's	Chec	:kAç	gency	Warra	nt Re	gister					
	De	Co	de Credi	ts	-					GEN	ERAL C	ONTRO	OL ACCO	DUNT TI	TLE			
5214 Fiscal Agent Fees Cash in Treasury																		
	\checkmark	Ford					FC	ORM T	ITLE			Note				AFFECT		Trans Codes
ction	×	43	١	E	хре	endi	ture C	Control	Ledg	jer			Author	Enc	Ded	+ +	Bal —	4859
Subsidiary Ledger Transaction		432	2	Ir	ncor	me	Contro	ol Led	lger				Est	Rec	Coll	Bal		
idiary Led		43:	3	Ir	ncor	me	Cleara	nce C	ontrol	Ledge	er		Coll	Trans	Ref	Bal		
Subs	W	For								FORM	TITLE						Afi Increase	fect Decrease
Detail																		
NOTES																		

						TRA	NSACTION		DE	SCRIPT	ION				
TITLE		Bono	Ret	ire	ment:	Transfers	to Fiscal A	Agents							
DETAILS		Cash	is tr	an	sferred	l to a fiscal	agent to p	orovide	for	the re	etireme	nt of b	onds o	utstandin	g.
	Fo	rm C	ode					FORM	Т	TLE					
Source		351			Treasu	ırer's Check	Issued Sur	mmary							
Register	,	417			Treasu	ırer's Check	-Agency V	Warrant F	Reç	jister					
	D.	Co					GENER	RAL CONT	RO	L ACCO	UNT TI	TLE			
General Ledger Control Account	1903 Advances to Fiscal Agents Cash in Treasury														
T	V	Fori				FORM TIT	LE	No	te	BAL	LANCE (COLUMN	S AFFECT	red	Trans
				_		Control of	Laden	/////	///.	Author	Enc	Ded +	Ехр	Bal	3859
Subsidiary Ledger Transaction Control	X	43:	+	_		Control Ledge				Est	Rec	Coll	Bal		3839
sidiary Ledg		43:	3	Ir	ncome	Clearance Cor	ntrol Ledger			Coll	Trans	Ref	Bei		
Detail		For	n le				FORM	TITLE						Affi Increase	Decrease
NOTES															

_		_																
								TI	RANSA	CTION	A	DI	ESCRIPT	ION				
TITIE	11175		Trea	esur	er's	Inte	erest (Charge	es									
DETAILS	2000		Inte	rest	pai	d b	y the	Treas	surer o	n regis	stered	warra	nts is c	harged	to the	Genera	I Fund.	
		For	rm C	ode							F	ORM 1	TITLE					
Source	rorm		391			Jou	ırnal	Vouch	her									
Register	in San San		419			Ge	neral	Regist	ter									
Г	1		Co	de		Г				CENE	EDAL C	ONTR	OL ACC	DUNT TI	TIE			
	-	Deb	bits	Crec	dits	<u> </u>				GENE	THAL C	ONTRO	JE ACCC					
General Ladoer Control Account	5201 Support Expenditures Cash in Treasury											•						
П	1	V	Forr					FORM	TITLE			Note	ВА	LANCE (OLUMNS	AFFECT	TED	Trans
	-											/////////////////////////////////////	Author	Enc	Ded	Ехр	Bal	Codes
ion		×	431	1	E	xpen	diture	Contr	ol Led	ger						+	-	4859
Subsidiary Ledger Transaction	Control		432	2	Ir	Expenditure Control Ledger Income Control Ledger						Est	Rec	Coll	Bal			
sidiary Led			433	3	In	Income Clearance Control Ledger					r	<i>/////////////////////////////////////</i>	Coll	Trans	Ref	Bal		
Sut			For	n 8						FORM	TITLE						Af Increase	fect Decrease
	Detail																	
Ц																		
NOTES			A sp appli			opro	priatio	on wi	ll be r	equired	d again	ist wh	nich to	charge	interes	t where	9	

						TRANSACTIO	N 🛕	DE	SCRIPT	ION				
TITLE		Tran	sfers	: Т	o Payroll R	evolving Acc	ount							
DETAILS		Deta and	nils, r empl	equ	esting the is e payroll co	suance of pa sts from the	iyroll w Payrol	varrants I Revo	, distrit Iving A	oution (of emp	loyee w	rithholdir	ngs
	Fo	rm C	ode					FORM T	ITLE					
Source		331			No Warrant	Transfer of	Funds							
Register		418			No Warrant	Transfer Reg	gister							
	De					GE	NERAL	CONTRO	L ACCO	UNT TI	TLE			
General Ledger Control Account	Code Debits Credits 2403 1803 Reserve for Encumbrances 5201 Support Expenditures 5202 Capital Outlay Expenditures 5207 Fiduciary Disbursements 5208 Operating Expenses 5215 Disbursements—Other Cash in Treasury						(a) (b)							
П	\checkmark				FOR	M TITLE		Note	ВА	LANCE C	OLUMNS	AFFECT		Trans
ction	×	43	1	Ex	openditure Co	ntrol Ledger		a b	Author	Enc —	Ded	Ехр +	+ -	2958 4859
Subsidiary Ledger Transaction		43	2	In	come Control	Ledger			Est	Rec	Coll	Bal		
idiary Led		43	3	In	come Clearan	ce Control Lec	dger		Coll	Trans	Ref	Bal		
	***	For	m de			FOI	RM TITL	E					Affi	Decrease
Detail														
NOTES		(a) (b)			t of salary e	encumbered.								

				B462			•			
			TRANSACTION	A (ESCRIP	TION				
71710	Aut	horize	d Transfers-Out							
DETAILS	Trai fron		not properly accounted as an accounting entity to another			r payme	ent, are	transfe	rred	
	Form C	ode		FORM	TITLE					
Source	331		No Warrant Transfer of Fu	nds (Out)						
Ranietar	418		No Warrant Transfer Regist	er						
	Co		GENER	RAL CONTE	OL ACC	OUNT TI	TLE			
	Debits	Credits	CENTER							
General Ladoer Control Account		1105								
П	√ Forr		FORM TITLE	Not	e BA	LANCE (COLUMNS	AFFECT	ED	Trans
	40		F		Author	Enc	Ded	Ехр	Bal	Codes
stion	X 43		Expenditure Control Ledger				-	+		4859
idiary Ledger Transaction	432	2	Income Control Ledger		Est	Rec	Coll	Bal		
sidiary Led	433	3	Income Clearance Control Ledger		Coll	Trans	Ref	Bal		
Subs	Fore	m le	FORM 1	TITLE					Affi	Decrease
H										
NOTES										

B463 TRANSACTION DESCRIPTION Inter-Entity Invoice - Paid DETAILS Amounts billed to an agency on a Form 372 - Inter-Agency Invoice are paid by transferring funds from the "due from" to the "due to" entity wherein the disbursement is recorded. FORM TITLE Form Code Source No Warrant Transfer of Funds (Out) 331 No Warrant Disbursement Register 418 Code GENERAL CONTROL ACCOUNT TITLE Debits Credits 5201 Support Expenditures Capital Outlay Expenditures Control Account 5202 5207 Fiduciary Disbursements a Operating Expenses 5208 5215 Disbursements-Other 1105 Cash in Treasury General Ledger Reserve for Encumbrances 2403 b Encumbrances 1803 Form FORM TITLE Note BALANCE COLUMNS AFFECTED Trans Code Codes Author Enc Ехр Bal 2958 + 431 Expenditure Control Ledger а _ Ledger Transaction b + 4859 Control Coll Bal Rec Est 432 Income Control Ledger Coll Trans Ref Bal Subsidiary 433 Income Clearance Control Ledger Form Code Affect Increase Decrease FORM TITLE Detail

(a) Amount previously encumbered which is being liquidated.

(b) Amount of transfer.

_	_							D404							
						TRANSACT	ION		DE	SCRIPT	ION				
TITLE		Inte	r-En	tity	/ Loans:	Made									
DETAILS		Mon	ies a	ire	loaned b	y one accounti	ng ent	ity to	anc	other .				,	
	F	orm C	ode	Γ				FORM	и т	ITLE					
Source		331			No Warr	ant Transfer of	f Func	ls							
Register	- Charles and Charles	418			No Warr	ant Transfer Re	gister								
	-	Co		_		(GENER	AL CON	ΓRO	L ACCC	OUNT TI	TLE			
	P	ebits	Credi	ts											
General Ledger Control Account	1!	1105 Cash in Treasury													
	\checkmark	For	n e			FORM TITLE		N	ote	BA	LANCE (COLUMNS	AFFECT	TED	Trans
	٥	42		-		C-stud Ladam				Author	Enc	Ded	Exp	Bal	Codes
ction	E	43	'	E	xpenaiture	Control Ledger		-	+						
Control	_	43:	2	tr	ncome Cor	ntrol Ledger				Est	Rec	Coll	Bal		
Subsidiary Ledger Transaction	NONE	43:	3	Ir	ncome Cle	arance Control L	edger			Coll	Trans	Ref	Bal		
Subs	"////	For	n	_		FC	ORM TI	TLE	1					Affe	Decrease
Detail														Increase	Deci sasa
1															
NOTES															

demi	TRANSACTION sition is made of Condemnation Deposition deposits are returned to the distribution of the two. Collection Report (a) Journal Voucher (b)	ts: N		erprise	plied to	a purc	hase or					
odemi ombir	mnation deposits are returned to the dibination of the two. Collection Report (a)	epositii	ng entit		plied to	a purc	hase or					
code	Collection Report (a)			y or ap	plied to	a purc	hase or					
	Collection Report (a)	FORM T	ITLE									
	ocurrar y ocurrer											
	Deposit—Clearance Register (a) General Register (b)											
de	GENERAL	CONTRO	OL ACCO	OUNT TI	TLE							
Cred	redits											
Treasury Cash Clearing (a) 1403. Condemnation Deposits (b) Capital Outlay Expenditures (c)												
m de	FORM TITLE	Note	ВА	LANCE C	OLUMNS	AFFECT	ED	Trans				
			Author	Enc	Ded	Exp	Bal	Codes				
11	Expenditure Control Ledger	С				+	+	3958 4859				
32	Income Control Ledger		Est	Rec	Coll	Bai		***************************************				
	Income Clearance Control Ledger		Coll	Trans	Ref	Bat						
13	FORM TITLE	E						Decras				
rm de							(a)					
	n	1	FORM TITLE	Income Clearance Control Ledger FORM TITLE Cash Clearing Ledger	Income Clearance Control Ledger FORM TITLE After Increase							

(b) Total Deposit liquidated.(c) Amount advanced applied.

						TRANS	ACTION	A D	ESCRIP	TION				
TITLE		Inte	r-En	tity Lo	oans Re	paid								
DETAILS			ou n t: orded		ed by or	ne account	ing entity	to anoth	ner are	repaid a	ind the	repaym	ent is	
	F	orm C	ode					FORM	TITLE					
Source		331		No	o Warrai	nt Transfei	r of Funds							
Register		418		No	o Warrar	nt Transfei	r Register							
	-	Co					GENERA	L CONTR	OL ACC	OUNT TI	TLE			
	P	ebits	Credi	ts										
Control Account	2	2102	110	5		ntity Loan Treasury	s Payable							ï
edger Contr														
General Ledger														
	V	For			F	ORM TITLE		Note	В	ALANCE C	COLUMNS	AFFECT	ED	Trans
tion	RED	43	1	Expe	enditure (Control Led	lger		Author	Enc	Ded	Ехр	Bal	Codes
ger Transac	I CL	43:	2	Inco	me Contr	ol Ledger			Est	Rec	Coll	Bel		Millianii <u>i.</u>
Subsidiary Ledger Transaction	(a) NONE	43:	3	Incor	me Cleara	ance Contro	ol Ledger		Coll	Trans	Ref	Bal		XIIIIIIIIX
Subs	W	For	m le				FORM TIT	LE					Aff	ect Decrease
Detail														
1	4/////	(0)	Drov	dies	hat the	cmou.=4 ::-	páid	201 677	nnri-t-	d				
2		(a)	L10V	iding t	mat the	amount re	epáid was r	iot appr	ргіате	u.				
NOTES														

					TRANSACTION	DI	SCRIPT	ION				
TITLE	C	ash	Chan	ge F	unds-Established							
DETAILS		To recash	ecord chan	claii ge fu	ms requesting amounts to be winds.	vithdra	iwn fro	m the	Treasur	y to est	ablish	
	Fo	rm C	ode		F	ORM T	TTLE					
Source		321		Sta	andard Warrant Claim							
Register		413		Di	sbursement Register							
	De	Co	de Credit	,	GENERAL C	ONTRO	DL ACCO	UNT TI	TLE			
1101 Cash Change Funds Cash in Treasury Cash Change Funds Cash in Treasury Form FORM TITLE Note BALANCE COLUMNS AFFECTED												
	V	Fore			FORM TITLE	Note	BA	LANCE C	OLUMNS	AFFECT	ED	Trans
tion	RED	431		Exp	enditure Control Ledger	WIIIII.	Author	Enc	Ded	Ехр	Bal	Codes
Subsidiary Ledger Transaction	<u> </u>	432	2	Inco	ome Control Ledger	<i>'' </i>	Est	Rec	Coll	Bal		
idiary Led	NONE	433	3	Inco	ome Clearance Control Ledger		Coll	Trans	Ref	Bal		
Subs		For			FORM TITLE						Affe	oct Decrease
Detail												
NOTES	Willi.											

						TRANSACTIO	A NC	DI	SCRIPT	TION				
TITLE		Cash	Cha	nge	Fund-R	eturned to Tre	asury							
DETAILS		To r	ecord	l th	he return	of cash change	funds wi	thdra	wn fro	m the	Treasur	y to the	e Treasu	гу.
	Fo	orm C	ode				FC	ORM T	TTLE					
Source Form		361			Collection	Report								
Register		416			Deposit-	Clearance Regis	ster							
	_	Co				Gi	ENERAL C	ONTRO	L ACC	DUNT TI	TLE			-
General Ledger Control Account		104	110			ury Cash Clear Change Funds	ing							
	\checkmark	Forr			1	ORM TITLE		Note	ВА	LANCE C	OLUMNS	AFFECT	ED	Trans
ion	(ED	431		E	xpenditure	Control Ledger			Author	Enc	Ded	Ехр	Bal	Codes
Subsidiary Ledger Transaction	REQUIRED	432	2	ln	ncome Cont	rol Ledger			Est	Rac	Coll	Bal		
sidiary Leo	NONE	433	3	In	ncome Clear	rance Control Le	dger		Coll	Trens	Ref	Bal		
Sul		For	е				RM TITLE						Aff Increase	Decrease
Detail		44			Cash Clea	ring Ledger							X	
NOTES								_						

					T	RANSACTION	v 🛕	DE	SCRIPT	ION				
TITLE		Imp	rest (Cash F	Purchase Fu	nds-Establis	shed							
DETAILS						ng the witho chase funds.		an a	amount	from	the Tre	asury to	o	
	Fo	orm C	ode				FO	RM T	TTLE					
Source		321			Standard W	arrant Clain	1							
Register		413			Disburseme	nt Register								
	-	Co	de			GEN	NERAL CO	NTRO	L ACCO	UNT TI	TLE			
General Ledger Control Account	Imprest Cash Funds 1105 Cash in Treasury													
T	1	For			FORM	TITLE		Note	RAI	ANCE C	OLUMNS	AFFECT	ED	Trans
tion	RED	43		Expe	enditure Cont			<i>/////////////////////////////////////</i>	Author	Enc	Ded	Ехр	Bel	Codes
Subsidiary Ledger Transaction		43:	2	Inco	me Control I	.edger		<i>WIIII</i> ,	Est	Rac	Coll	Bal		
diary Led	NONE	43:	3	Inco	me Clearance	Control Ledg	ger	<i>/////////////////////////////////////</i>	Colt	Trans	Ref	Bel		William Control
Subsi		For				FOR	M TITLE						Affi Increase	Decreese
NOTES														

DESCRIPTION **TRANSACTION** Imprest Cash Purchase Funds-Replenished To record claims filed requesting the issuance of warrants to replenish imprest cash DETAILS purchase funds. Form Code FORM TITLE Source 321 Standard Warrant Claim Register 413 Disbursement Register Code GENERAL CONTROL ACCOUNT TITLE Debits Credits 5201 Support Expenditures 5207 Fiduciary Disbursements General Ledger Control Account 5208 Operating Expenses 5215 Disbursements-Other 1105 Cash in Treasury Form FORM TITLE Note BALANCE COLUMNS AFFECTED Trans Code Codes Author Enc Exp Bal Χ + 4859 431 Expenditure Control Ledger Subsidiary Ledger Transaction Rec Coll Bal Est 432 Income Control Ledger Coll Trans Ref Bal 433 Income Clearance Control Ledger Form FORM TITLE Detail NOTES

				TRANSACTION	▲ DI	ESCRIPT	ION				
TITLE	Imp	rest (Cash	Purchasing Fund—Returned to	Treasu	ry					
DETAILS	То	recor	d th	ne return of imprest cash purc	hase fun	ds to t	he Trea	sury.			
	Form	Code	Т		FORM 1	TITLE					
Form	36	1		Collection Report							
Register	416	3		Deposit-Clearance Register							
	Debits	Cred		GENERA	L CONTRO	OL ACC	OUNT TI	TLE			
General Ledger Control Account	1104			Treasury Cash Clearing Imprest Cash Funds							
П		orm ode		FORM TITLE	Note	ВА	LANCE C	OLUMNS	AFFECT	ED	Trans
	RED	31	E	xpenditure Control Ledger		Author	Enc	Ded	Ехр	Bal	Codes
Control	NONE REQUIRED	32	ŧn	ncome Control Ledger		Est	Rec	Coll	Bel		
Control	NON	33	În	ncome Clearance Control Ledger		Coll	Trans	Ref	Bal		
Detail	F c	ode		FORM TIT Cash Clearing Ledger	LE					Aff Incressa X	ect Decrease
NOTES											

								OLU!				•			
						Т	RANSACTION	A	DE	SCRIPT	ION				
TITLE		Agen	су	Warı	rant	Account-	Established								
DETAILS							ot of amount State Treas				ency to	operat	te an aç	gency	
	F	orm C	ode	Т				FOI	RM T	TTLE					
Source		391			J	ournal Vou	cher								
Register		419			G	General Reg	ister								
-		Co	de				OFNE	DAL CO	UTDO	A CCC	NINT TI	TIC			
		ebits	Cred	lits	_			RAL CO	VIAC	JL ACCC	JUNI II	1 6			
of Account	1	103	11	05		agency Warr Cash in Trea	rant Account isury						9		
General Ledger Control Account															
	\checkmark	For				FORM	TITLE		Note	BA	LANCE C	OLUMNS	AFFEC1	ED	Trans
tion		43	1	E	xper	nditure Contr	ol Ledger			Author	Enc	Ded	Ехр	Bal	Codes
Gontrol		43:	2	Ir	ncon	ne Control L	edger			Est	Rec	Coll	Bal		
sidiary Ledger		43:	3	Ir	ncom	ne Clearance	Control Ledge	r		Coll	Trans	Ref	Bal		
Sul		For	le					TITLE						Aff	Decraase
Detail		455		Age	ency	Warrant A	Account Ledg	jer						X	
NOTES							·								

						C202							
					TRANSACTION	A	D	ESCRIPT	ION				
TITIE		Ager	ncy V	Var	rants Are Issued—Standard								
DETAILS					isbursements made from an come clearance accounts).	agency	wa	rrant ac	ccount	(other	than in	come ref	unds
	F	Form C	ode			FOR	M 7	TITLE					
Source		352			Agency Warrant Summary								
Registar		415			Warrant Register								
	F	Co	T	_	GENE	RAL CON	TRO	OL ACCC	UNT TI	TLE			
	-	Debits	Credi	ts									
General Ledger Control Account		5201 5202 5203 5204 5205 5206 5207 5208 5209 5210 5215	1110	•	Reserve for Encumbrances Encumbrances Support Expenditures Capital Outlay Expenditures State Aid and Benefit Expenditure Local Assistance Expenditures Grant Transfers Federal Grant Transfers Fiduciary Disbursements Operating Expenses Transfers—Out Income Refunds Disbursements—Other Agency Warrant Account	a es b b							
	$ \vee $	For			FORM TITLE		ote		LANCE C	OLUMNS	AFFEC1	ED	Trans
	×	43	,		voenditure Control Ladger		a	Author	Enc	Ded	Exp +	Bel	4859
ction	^	1 43		2.	xpenditure Control Ledger	-	b		_			+	2958
bsidiary Ledger Transaction		432	2	tr	come Control Ledger			Est	Rec	Coll	Bai		
Coll Trens Ref E										Bel			
3		Cod	le		FORM							Affe	Decrease
Detail		459	5	Ag	ency Warrant Account Ledg	er							Х
NOTES					of recorded encumbrances of agency warrants.	being lic	qui	dated.					

						G203	L						
					TRANSACTION		DI	ESCRIPT	rion				
	TITLE	Age	ncy V	Var	rants Issued-Clearance Acco	unt Inco	m	e Refu	nds				
3	DETAILS				lisbursements made from an acome collected by an incom					for the	purpos	se of	
		Form C	ode			FORM	1 1	ITLE					
Source	Form	352			Agency Warrant Summary								
Doniers	negister	415			Warrant Register								
	7	Co		\exists	GENEF	RAL CONT	RC	L ACC	DUNT TI	TLE			
l	ŀ	Debits	Credit	\$									
General Ladner Control Account			1103	3	Agency Warrant Account						•		
П	1	V Ford			FORM TITLE	No	-				AFFECT		Trans Codes
"		X 43	1	E	spenditure Control Ledger		HIII	Author	Enc	Ded	Exp +	Bel —	4859
sidiary Ledger Transaction	Control	43:	2		come Control Ledger			Est	Rec	Coll	Bal		
sidiary Lec		× 43:		In	come Clearance Control Ledger			Coll	Trens	Ref +	Bel		3849
Sub		For Cod	m le		FORM T							Affi Increase	Decrease
1	Detail	45	0	Α	gency Warrant Account Led	ger							X
NOTES												l	

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					TR	ANSACTION	<u>A</u> D	ESCRIP.	TION				
TITLE		Ager	ncy V	Vari	rant Account:	Replenished							
DETAILS					he replenishmen within the State			l from	an agen	cy warr	ant acc	count	
	Fo	rm C	ode				FORM	TITLE					
Source		391			Journal Vouche	r							
Register		419			General Registe	r		-					
	-	Co	de Credi			GENER	AL CONTR	OL ACC	OUNT TI	TLE			
Agency Warrant Account Cash in Treasury Agency Warrant Account Cash in Treasury													
	\checkmark	Ford			FORM	TITLE	Not						Trans Codes
tion	3ED	43	1	E	xpenditure Contro	l Ledger		Author	Enc	Ded	Exp	Bal	
Subsidiary Ledger Transaction	I III	43:	2	Ir	ncome Control Le	dger		Est	Rec	Coll	Bal		
bsidiary Lea	NONE	43:	3	lr	ncome Clearance (Control Ledger		Coll	Trans	Ref	Bal		
Sui		For	ie			FORM T							Decrease Decrease
Detail		45	b	Ag	ency Warrant A	ccount Ledge	r					X	
NOTES													

							0301							
						TRANSACTION		DI	ESCRIPT	TION				
TITLE		Dish	onor	ed	Checks:	Established								
DETAILS		То	record	d c	lishonored	d checks returned	to the d	epc	siting a	agency	by the	State 7	reasurer	
	F	orm C	ode				FOR	МΊ	ITLE					
Source		391			Journal '	Voucher								
Register		419			General	Register								
	D	Co	de Credit			GENE	RAL CON	TRO	OL ACC	DUNT TI	TLE			
General Ledger Control Account	12	204	110		Accounts Receivable — Dishonored Checks Cash in Treasury									
T	✓	For				FORM TITLE	1	lote	ВА	LANCE O	OLUMNS	AFFECT	TED .	Trans
on	₹ED	431		E:	xpenditure	Control Ledger			Author	Enc	Ded	Ехр	Bal	Codes
Subsidiary Ledger Transaction	14	432	2	ıln	come Con	trol Ledger			Est	Rec	Coll	Bal		
sidiary Led	NONE	433	3	In	come Clea	rance Control Ledger			Coll	Trans	Ref	Bal		
Sut		For	е			FORM	TITLE							Decrease
Detail		442	2	A	counts F	leceivable Ledger							X	
NOTES														

							TRA	NSACTION	A	DE	SCRIPT	ION				
TITLE			Dish	onor	ed	Check:	Redepos	ited						_xuuunuun		
DETAILS			Dish	onor	ed	checks	returned t	o an agen	ncy by	the T	reasure	er are r	edeposi	ted.		
		Fo	rm C	ode	Γ				FC	RM T	ITLE					
Source	Lorm		361			Collecti	ion Repor	t								
Register			416			Deposit	: — Cleara	ince Regis	ster							
	+		Co			,										
General Ledger Control Account		Dei 1110	bits 04	120			sury Cash (ounts Rece	Clearing	Dishon							
	1	V	For				FORM TI	LLE		Note	ВА	LANCE C	OLUMNS	AFFECT	ED	Trans
tion		RED	43		E	xpenditu	re Control	Ledger			Author	Enc	Ded	Ехр	Bal	Codes
Subsidiary Ledger Transaction		E REQUIRED	43:	2	Ir	ncome Co	ontrol Ledg	er			Est	Rec	Coll	Bal		
sidiary Lec		NONE	43:		lr	ncome Cl	learance Co	ntrol Ledge	er		Coll	Trans	Ref	Bal		
Sut	11		For	m le					TITLE						Aff Increase	Decrease
	Detail		442	\rightarrow			Receivabl								X	X
NOTES			44		Ci	GST CIE	aring Ledge									

C303 TRANSACTION DESCRIPTION Dishonored Checks Cancelled: Standard Income A dishonored check is written-off as uncollectible wherein the check, when receipted, was accounted as income and an income clearance account is not involved. FORM TITLE Form Code Source 373 Receivable Cancellation Notice Register 414 Receivables Register Code GENERAL CONTROL ACCOUNT TITLE Debits Credits 5101 Revenue 5102 Operating Income 5105 Interest Income 5106 Investment Eernings 5107 Fiduciary Income 5108 Pro-Rata Income 5109 **Bond Proceeds** 5110 Asset Sale Proceeds 5111 Revenue Appropriations 5114 Reimbursements 5115 Sinking Fund Revenue 5116 Sinking Fund Contributions **Excess Sinking Fund Transfers** 5117 Income-Other 5118 1204 Accounts Receivable - Dishonored Checks Form BALANCE COLUMNS AFFECTED FORM TITLE Trans Note Code Codes Author Enc Ded Exp Bal 431 **Expenditure Control Ledger** Subsidiary Ledger Transaction Contro/ Est Rec Coll Bal 3948 Income Control Ledger + 432 Coll Trans Bal 433 Income Clearance Control Ledger Form Affect Increase Decrease FORM TITLE NOTES

C304 **TRANSACTION** DESCRIPTION Dishonored Checks Cancelled: Income Collection Clearing Account A dishonored check is written-off as uncollectible wherein the check, when receipted, DETAIL was accounted as income in an income collection clearing account. FORM TITLE Form Code Source 373 Receivable Cancellation Notice Register 414 Receivables Register Code GENERAL CONTROL ACCOUNT TITLE Debits Credits 5112 Income Collections Clearing-State 5113 Income Collections Clearing-Other General Ladger Control Account Accounts Receivable - Dishonored Checks 1204 Form FORM TITLE Note BALANCE COLUMNS AFFECTED Trans Code Codes Author Enc Ded 431 Expenditure Control Ledger Subsidiery Ledger Transaction Est Rec Coll Bal X 432 Income Control Ledger + 3948 Coll Trans Ref Bel 433 Income Clearance Control Ledger 1948 + Form Code Affect Increase Decrease FORM TITLE

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Accounts Receivable Ledger

442

							C305							
					TRANS	ACTION		DE	SCRIPT	ION				
TITLE	Dis	hono	red Ch	necks (Cancelled:	Standar	d Expen	dit	ure Ab	atemer	ıt			
DETAILS	A wa				is written non-refund					n the	check,	when re	eceipted,	
	Form (Code					FORM	ı T	ITLE					
Source	373	3	Re	eceivab	ole Cancell	ation No	tice							
Register	414	1	Re	eceivab	les Regist	er								
		de				GENER	RAL CONT	RC	L ACCO	UNT TI	TLE			
	Debits	Credi	ts					_						
General Ledger Control Account	5201 5202 5203 5204 5205 5206 5207 5208 5209 5210 5212 5213 5214 5215	1204		Capital of State Air Local A Grant T Federal Fiduciar Operatir Transfer Income Bond Pr Bond In Fiscal A Disburse	Grant Transfo y Disburseme ng Expenses	ditures t Expenditures enditures ers ents						•		
	√ For				FORM TITLE	=	-	te				AFFECT		Trans Codes
uou	X 43	1	Exper	nditure	Control Le	dger			Author	Enc	Ded	Exp +	Bel	4859
Ledger Transaction Control	43	2	Incom	ne Con	trol Ledger				Est	Rec	Coll	Bel		
diary	43	3	Incom	ne Clea	rance Contr	ol Ledger			Coll	Trans	Ref	Bal		
sans lii	For	de				FORM 1	TITLE						Increese	Decrease
Detai	44	2	Acco	unts F	Receivable	Register								X
NOTES														

C401 TRANSACTION DESCRIPTION TITLE Expense Advances: Issued DETAILS To record claims submitted requesting the issuance of warrants for the purpose of providing an expense advance to an employee. FORM TITLE Form Code Source 321 Standard Warrant Claim 413 Disbursement Register Code GENERAL CONTROL ACCOUNT TITLE Debits Credits 1901 Expense Advances to Employees 1105 Cash in Treasury General Ledger Control Account Form FORM TITLE BALANCE COLUMNS AFFECTED Note Trans Code Codes Author Enc Ded Ехр Bal 431 **Expenditure Control Ledger** 3859 Est Rec Coll Bal 432 Income Control Ledger Coll Trans 433 Income Clearance Control Ledger Affect Increase Decrease FORM TITLE Detail

Agencies are required to maintain a ledger to support the detail in account 1901. This entry would result in an increase to the ledger.

TRANSACTION DESCRIPTION TITLE Expense Advances: Repayment DETAILS To record the collection and deposit of monies representing the return of expense advances made to an employee. Form Code FORM TITLE Source 316 Collection Report Register 416 Deposit-Clearance Register Code GENERAL CONTROL ACCOUNT TITLE Debits Credits 1104 Treasury Cash Clearing 1901 Expense Advances to Employees General Ledger Control Account Form FORM TITLE Note BALANCE COLUMNS AFFECTED Trans Code Codes Ехр Author Enc Ded Х 431 Expenditure Control Ledger 3958 Subsidiary Ledger Transaction Control Coll Bal Est Rac 432 Income Control Ledger Coll Trans Ref Bal 433 Income Clearance Control Ledger Form Affect Increase Decrease FORM TITLE Code 441 Cash Clearing Ledger X Agencies are required to maintain a ledger to support the detail in Account 1901. This entry would result in a decrease in the Expense Advance Ledger. VOTES

						TR	ANSA	CTION	A	DE	SCRIPT	ION				
TITLE		Ехр	ense	Adva	nces:	Adjust	tment/	Closui	re							
DETAILS		on a		ved t								pense a			t based ounts	
	Fo	rm C	ode						F	ORM T	ITLE					
Source		391		Jo	ournal	Vouch	er									
Register		419		G	eneral	Registe	er									
General Ledger Control Account	52 52 52 52	201 202 207 208 215	Code GENERAL CONTROL ACCOUNT TITLE 01 Support Expenditures 02 Capital Outlay Expenditures 07 Fiduciary Disbursements 08 Operating Expenses													
	\checkmark	For				FORM	TITLE			Note	BA	LANCE C	OLUMNS			Trans Codes
ection	X	43	1	Ехр	enditur	e Contro	ol Led	ger		a b	Author	Enc	Ded	+ +	+ + -	3958 4859
Control		43	2	Inco	me Co	ntrol Le	edger				Est	Rac	Coll	Bal		
Subsidiary Ledger Transaction		43	3	Inco	me Cl	earance	Contro	l Ledge	er		Coll	Trans	Ref	Bal		
Sut		For						FORM	TITLE						Increase	Decrease
Dotail			-													
NOTES						I to ma a cred				suppor	t the d	etail in	accoun	t 1901.	This	

							C501											
						TRANSACTION	A	DI	ESCRIPT	ION								
TITLE		Tra	nsfe	rs:	Received by	Payroll Revolu	ving Acc	oun	t									
DETAILS			sfer	red		cover employe roll Revolving												
	F	orm C	ode				FOF	RM T	TITLE									
Source		331			No Warrant	Transfer of F	unds											
Register		418			No Warrant	Transfer Regis	ter											
		Co				GENERAL CONTROL ACCOUNT TITLE Cash in Treasury												
		bits	Cred	dits		ash in Treasury												
General Ledger Control Account		05	220	01		bility for Adva	nces					•						
	\checkmark	Ford Cod			FOF	M TITLE		Note		LANCE (OLUMNS	AFFECT		Trans Codes				
tion	RED	43	,	E	xpenditure Co	ntrol Ledger			Author	Enc	Ded	Ехр	Bal	Codes				
Control	I C	43	2	Ir	ncome Control	Ledger			Est	Rec	Coll	Bal						
sidiary Ledger Transaction	NONE	43:	3	Ir	ncome Clearan	ce Control Ledge	r		Coll	Trens	Ref	Bal						
Sub		For	m le			FORM	TITLE				L		Affe	Decreasa				
Detail																		
NOTES																		

				C502					
			TRANSACTION	▲ DE	SCRIPTION				
TITLE	Tra	nsfers:	Received by Warrant Clearance	e Accoun	t (Claims)				
DETAILS	An		are transferred to a warrant revi s requested by claim.	olving acc	count to pe	rmit the i	ssuance	of	
	Form	Code		FORM T	TTLE				
Source	32	1	Standard Warrant Claim						
Register	413	3	Disbursement Register						
Г	Debits	Ode	GENERA	L CONTRO	L ACCOUNT	TITLE			
General Ledger Control Account	1105	2201	Cash in Treasury Accountability for Advance	es					
\vdash		rm de	FORM TITLE	Note	BALANC	E COLUMNS	AFFECT	ED	Trans
ion			Expenditure Control Ledger		Author End		Ехр	Bal	Codes
Ledger Transaction	100	32	Income Control Ledger		Est Rac	Coll	Bel		
2	NON 4	33	Income Clearance Control Ledger		Coll Trai	ns Ref	Bal		
Subsidi	VIIII C	orm ode	FORM TI	TLE				Affi Increasa	Decrease
NOTES									

						TRANSACTIO	ON A	DE	SCRIP	TION							
TITLE		Wai	rants	Is	ssued												
DETAILS			rants isferre			against warrant	clearance	acco	unts t	o disbur	se amo	unts					
	For	rm C	ode				FO	RM T	ITLE								
Source Form		326	i		Warrant	Issued Summar	У										
Register		415			Warrant	Register											
		Co				GI	ENERAL CO	ONTRO	L ACC	OUNT TI	TLE						
	Det	201	Credit	S	Acco.	untability for A	dvances		-								
General Ledger Control Account	2.	201	110	05		Accountability for Advances Cash in Treasury											
	\ <u>\</u>	Forr	n			FORM TITLE		Note	BA	ALANCE (COLUMNS	AFFECT	ED	Trans			
								Willia	Author		Ded	Ехр	Bel	Codes			
ction	IRE	43		E	xpenditure	Control Ledger											
ger Transa	REQUIRED	43	2	Ir	ncome Cor	ntrol Ledger			Est	Rec	Coll	Bal		Middle Miller Control of the Control			
Subsidiary Ledger Trensaction Control	NONE	43:	3	Ir	ncome Cle	arance Control Lec	dger		Coll	Trans	Ref	Bal					
Subs		For				FOI	RM TITLE						Aff	ect Decrease			
Detail																	
	Willi,					· · ·											
FS																	
NOTES																	

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					TRANSACTION A	DI	ESCRIPT	TION				
TITLE		Con	struc	tio	n Advances: Requested							
DETAILS					e made to establish or replenish a account.	an ad	vance a	ccount	in the	Constru	uction	
	Fo	orm C	ode		F	ORM 1	ITLE					
Source		319			Journal Voucher							
Register		419			General Register							
	-	Co	de Credi:		GENERAL C	ONTRO	OL ACCO	DUNT TI	TLE			
		205	Credi	LS	Advances Receivable							
General Ledger Control Account		For			Accountability for Advances –			LANCE	OLI LIMAIS	ACCEPT		
	Y	Cod	0	_	FORM TITLE	Note	Author	Enc C	Ded	Exp	Bel	Trans Codes
on		43	1	E	xpenditure Control Ledger							
ro/				_		4//////	Est	Rac	Coll	Bel	<i>`\ii\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	
r Transa Control	Х	43	2	Ir	come Control Ledger			+		- 1		2849
- edge			+				Coll	Trans	Ref	Bal		
Subsidiary Ledger Transaction		43	3	Ir	come Clearance Control Ledger							
Sub	***************************************	For	m		FORM TITLE						Aff	ect Decrease
Detail	////	442		A	ccounts Receivable Ledger						Х	Ducituate
	Willi.											
NOTES												

				TRANSACTION	D	ESCRIP	rion						
TITLE	Con	structi	ion Advances:	Made (a)		1							
DETAILS				the Construction thorized construc			int as re	equired	to pay				
	Form C	ode			FORM 1	TITLE							
Form	331		No Warran	t Transfer of Fun	ds (out)								
register	418		No Warrant	t Transfer Registe	r								
	Co	de Credits	-	GENER	AL CONTR	OL ACC	DUNT TI	TLE					
Transfers to the Construction Advance Account Cash in Treasury													
on lagonar in large													
on leavest in leaves	√ For		FO	RM TITLE	Note		_	_	S AFFECT		Tran		
So leading to the second		le	FO Expenditure Co		Note		LANCE C	OLUMNS Ded +	S AFFECT	ED Bei	Tren Code		
Control	Cod	1		ontrol Ledger		Author	_	Ded		Bal	3859		
	X 43	1 2	Expenditure Co	ontrol Ledger		Author	Enc	Ded +	Ехр	Bel	3859		

C603 TRANSACTION DESCRIPTION Construction Advances: Received From Treasury Fund Accounts Monies, advanced from other accounting entities to the Construction Advance Account DETAILS as required to pay anticipated construction costs, are recorded. FORM TITLE Form Code Source 331 No Warrant Transfer of Funds (in) 418 No Warrant Transfer Register Code GENERAL CONTROL ACCOUNT TITLE Debits Credits 1105 Cash in Treasury 2201 Accountability for Advances General Ledger Control Account Accountability for Advances - Receivable 2402 1205 Advances Receivable Form FORM TITLE BALANCE COLUMNS AFFECTED Note Trans Code Codes Author Enc Ded Ехр Bel 431 **Expenditure Control Ledger** Subsidiary Ledger Transaction Control Est Rec Coll Bal X 432 Income Control Ledger b + 2948 a 3849 Coll Trens Ref Bel Income Clearance Control Ledger 433 Form Code Affect Increase | Decrease FORM TITLE Detail

(a) Amount Transferred-in

Accounts Receivable Ledger

442

NOTES

(b) Amount Transferred-in applicable to amounts previously billed.

3///						TRANSACT	ION	A 0	ESCRIP	TION				
TITLE		Cor	nstruc	tio	n Advances:	Received	Fron	n Non-Tre	asury F	und Ad	counts		angamananan	HUMMANAHA H
DETAILS		Acc		as	anced from required to d.									
	F	orm C	ode					FORM	TITLE					
Source		361			Collection F	Report								
Registar		416			Deposit-Cle	arance Reg	gister							
		Co		\Box			GENER	AL CONTR	OL ACC	OUNT TI	TLE			
	\vdash	ebits	Credi	5										
General Ledger Control Account		104 402	120		Accounta Accounta	Cash Clear bility for A bility for A Receivable	Advano Advano			} (b)				
П	1	For			FOR	M TITLE		Note	ВА	LANCE (COLUMNS	AFFEC	TED	Trans
ion		43		Ex	penditure Co	ntrol Ledger			Author	Enc	Ded	Ехр	Bal	Codes
nsact				_				<i>''</i>	Est	Rec	Coll	Bal		
Control	X	43	2	In	come Control	Ledger		b				+		2948
dger	Ш							а			+	-		3849
bsidiary Ledger Transaction		43:	3	Inc	come Clearanc	e Control L	.edger		Coll	Trans	Ref	Bal		# <i>!!!!!!!!!!!!!</i> # #
3	/////	For				F	ORM T	ITLE			-		Af	fect Decreas
Detail		441		Cas	h Clearing I	Ledger							а	
П	Willin.													
NOTES		(a) (b)) A	not	amount tra unt liquidati Treasury F	ng a recor	ded re	eceivable						

					605										
				TRANSACTION	DE	SCRIPT	ION								
TITLE	Cor	nstruc	tio	n Progress Report: Non-Enterp	orise										
DETAILS	con	struc	tior	epended from the Construction on projects are reported to the ofar as non-enterprise—type acc	agency	and the	amo	unt adv	vanced	is					
	Form C	ode			FORM T	ITLE									
Source	391			Journal Voucher											
Register	419)		General Register											
		_		GENERAL	CONTRO	OL ACCO	UNT TI	TLE							
	Code Debits Credits GENERAL CONTROL ACCOUNT TITLE 5202 Capital Outlay Expenditures 1902 Transfers to the Construction Advance Account														
Debits Credits GENERAL CONTROL ACCOUNT TITLE															
	√ For			FORM TITLE	Note	BA	LANCE C	OLUMNS	AFFECT	TED	Trans Codes				
tion	X 43	1	E	xpenditure Control Ledger		Author	Enc	Ded	Exp	H +	3958 4859				
osidiary Ledger Transaction Control	43	2	In	ncome Control Ledger	<i>"!!!!!!</i> !	Est	Rec	Coll	Bal						
idiary Ledi	43	3	In	ncome Clearance Control Ledger		Coll	Trens	Ref	Bel						
Subs	For	rm de		FORM TITE	-E					Aff Increase	ect Decrease				
NOTES	See	Gen	eral	l Fixed Asset Fund for addition	nal acco	unting.									

															Ce	06						-				
										Т	RA	ANS	SACT	TION	A		DE	SCRIPT	ION							
TITLE	C	Con	struc	tio	n !	Pr	ogı	res	s R	lep	or	t:	En	terpr	ise											
DETAILS	C	Con	struc	tio	n ı	w	ork	c ir	n Pi	rog	gre	ess i	is re	ecord	led.											
	Form	n Co	ode			-						-			-	ORM	Т	ITLE								
Source	1	391			J	Ιοι	ırn	al	Vo	ucl	he	r														
Registar	4	119			G	3eı	ner	al	Re	gis	ster	r														
		Co				GENERAL CONTROL ACCOUNT TITLE																				
	Debi	ts	Credit	-	-	Construction Work in Progress (b)																				
General Ledger Control Account																										
П		Ford							FO	RM	ı T	ITL	.E			No	te	ВА	LANC	E C	OLUMN	S AF	FECT	ED		Trans
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ction	X	43		E	хр	en	dit	ure	: Co	ont	roi	L.e	edge			a b				-	+	+				3859
Control		432	2	In	100	om	в (Cor	ntro	ı L	Led	lger						Est	Rec		Coll	1	Bel			
sidiary Ledger Transaction		433	3	In	ıco	om	е (Cle	aran	nce	C	ont	rol	Ledge	r		1/4	Coll	Tran	1	Raf	E	Bal			
Subs		For	m le										ı	ORM	TITLE									Inc	_Af	Decrease
NOTES																										

					TRANSACTION A	DE	SCRIPT	ION					
TITLE		Con	struct	ior	Work in Progress: Enterprise Allo	catio	on						
DETAILS		Con	struct	ior	n work in progress is allocated to m	ore p	precise (categor	ies.				
	Fo	rm C	ode		FO	RM T	ITLE						
Source		391			Journal Voucher								
Register		419			General Register								
	-	_			GENERAL CO	NTRO	OL ACCO	UNT TI	ŢLE				
General Ledger Control Account	Code Debits Credits Buildings Other Improvements Equipment Other Fixed Assets 1706 Code Debits Credits GENERAL CONTROL ACCOUNT TITLE Buildings Other Improvements Equipment Other Fixed Assets Construction Work in Progress												
T	V	For			FORM TITLE	Note	BAI	LANCE C	OLUMNS	AFFECT	ED	Trans	
	ED	43			xpenditure Control Ledger	/////////////////////////////////////	Author	Enc	Ded	Ехр	Bei	Codes	
ction	IRE	43		E	Apenditure Control Lauger								
Control	14	43:	2	Ir	ncome Control Ledger		Est	Rec	Coll	Bal			
Subsidiary Ledger Transaction	NONE	43	3	lr	ncome Clearance Control Ledger	/////////////////////////////////////	Coll	Trans	Ref	Bel			
	***	For	m de		FORM TITLE						Aff	Decrease	
Detail													
OTES		Entr	у с оц	ıld	be based on a final progress report	gene	erated b	y Arch	itecture	and Er	ngineerin	ng.	

				C701									
			TRANSACTION	▲ D	ESCRIPT	ION							
TITLE	Proj	perty	Held in Trust: Receipted										
DETAILS		The accountability for property to be held by the State in a fiduciary capacity, is recorded.											
	Form C	ode	FORM TITLE										
Form	391		Journal Voucher										
Register	419	19 General Register											
	Co Debits	de Credits	GENERAL CONTROL ACCOUNT TITLE										
General Ledger Control Account	1801	4201	Property Held in Trust Fund Balance — Special 1	rusts									
	√ For		FORM TITLE	Note		LANCE C			_	Trans Codes			
100	QH 431		Expenditure Control Ledger Author Enc Ded Exp						Bal				
Control	431 432		Income Control Ledger		Est	Rec	Coll	Bal					
Control	NON 43	3	Income Clearance Control Ledger		Coll	Trans	Ref	Bal					
5	For Cod	m de	FORM T		Aff	Decrease							
Detail													

-	Shall Service at the Ast		00060000	MANAGE STATE OF THE STATE OF TH	C/02					WWW.	MATERIA DE LA COLORADA DEL COLORADA DE LA COLORADA DEL COLORADA DE LA COLORADA DEL COLORADA DEL COLORADA DE LA COLORADA DE LA COLORADA DEL COLORADA DEL COLORADA DEL COLORADA DELA COLORADA DEL COLORADA D	www			
				TRANSACTION	A	DE	SCRIPT	ION							
TITLE	Pi	roperty	Н	eld in Trust: Disposition											
DETAILS		he acc dispo		intability for property held in fiduciary capacity is returned to "donors" d of.											
	Form	Code		FORM TITLE											
Form	39	91		Journal Voucher											
Register	419 General Register														
	Code Debits Credits			GENERAL CONTROL ACCOUNT TITLE											
General Ledger Control Account	4201	180		Fund Balance — Special Property Held in Trust	Trust										
П		orm Code		FORM TITLE	N	ote	BAI	LANCE C	OLUMNS	AFFEC	rED	Trans			
tion	RED	431	E	Expenditure Control Ledger							Bal	Codes			
Control	NONE REQUIRED	432		ncome Control Ledger			Est	Rec	Coll	Bal					
Subsidiary Ledger Transaction Control	VO 433		lı	ncome Clearance Control Ledger	Coll	Trans	Ref	Bal							
Subs		orm Code		FORM	TITLE						Affi Incress	ct Decrasse			
NOTES															

				TRANSACTION	D	ESCRIP	TION								
0 1212	11116	Sec	urities	Liquidated: Cost Basis											
OCTAU S	DETAILS	Sec	urities	ies, recorded at cost, are liquidated or submitted to a third party for collections.											
		Form C	ode												
Source	rorm	361 391		Collection Report (a) Journal Voucher (b)											
Ranietar	negister	419 416		General Register (b) Deposit—Clearance Register (a)											
Г	†	Co		GENERAL CONTROL ACCOUNT TITLE											
	\vdash	Debits	Credits												
count		1104		Treasury Cash Clearing (a)											
trol Ac		1402		Securities Submitted for Collection (b)											
General Ledger Control Account		1603 1605 1607		State Securities at Cost											
neral L			1609		70031										
ő		5106	5106	Investment Earnings (d)											
П	_	√ Form Code		FORM TITLE	Note	ВА	LANCE (COLUMNS	AFFECT	ΓED	Trans				
ion		43		Expenditure Control Ledger		Author	Enc	Ded	Exp	Bei	Codes				
nsact	102		+		"	Est	Rec	Colf	Bal						
Subsidiary Ledger Transaction	X	432	2	Income Control Ledger	d			+			3849				
y Lea		433	,	Income Classenes Control Lodge		Coll	Trans	Ref	Bel						
Sidiar				Income Clearance Control Ledger											
		Ford	n e	FORM TITE	E.			Affact Increase Decrease							
12000	Zer W	441		Cash Clearing Ledger						(a)					
NOTES		(b)	Amou Book	nt received not previously accrued int being accrued value	1.										

Credit=profit on transaction.

								C802			-				
1/4						TRANSAC	TION	▲ DI	SCRIPT	ION					
TITLE		Secu	ritie	L	iquidated	: State-owne	d Securi	ties Value	d at Pa	ar					
DETAILS	State-owned securities valued at par are liquidated or submitted for collection.														
	Fo	orm C	ode					FORM 1	ITLE						
Source		361 391			Collection Report (a) Journal Voucher (b)										
Register		419 416			General Register (b) Deposit—Clearance Register (a)										
	_	Code Debits Credits			GENERAL CONTROL ACCOUNT TITLE										
General Ledger Control Account	1104 1402 . 1602 1604 1606 1608 5106 5106		. 2 4 6 8 8	Securi Feder State Local Other	ties Submitte al Securities a Securities at Government Investments ment Income	d for Co at Par Par Securitie at Par	1	(b)							
П	\checkmark	For				FORM TITLE		Note		-		AFFECT		Trans Codes	
tion		43	1	E	Expenditure Control Ledger				Author	Enc	Ded	Exp	Bal	Codes	
Gontrol	×	43	2 Income Control Ledger				(d	Est	Rec	Coll +	Bel —		3849		
Subsidiary Ledger Transaction		433 Income Clearance Control Ledger						Coll	Trens	Ref	Bal				
Sub.		For	ie				FORM TI	TLE						Decrease	
Jetail		441			Cash Cle	aring Ledger							X		

(a) Collections not previously accrued.

(b) Receivable being established.

NOTES

(c) Par value of securities liquidated or being liquidated.

(d) Profit on transaction: Credit-5106. Loss on Transaction: Debit 5106.

					TRANSAC	TION	A	DESCRIP	TION					
TITLE	Coupons Liquidated													
DETAILS		Coupons, owned by the State, are collected or submitted through a third party for collection.												
	F	orm C	ode				FORM	TITLE						
Source		361 391		Collectic Journal	n Report (a) Voucher (b)									
Register		419 416	General Register (b) Deposit—Clearance Register (a)											
		Coebits	de Credits		GENERAL CONTROL ACCOUNT TITLE									
General Ledger Control Account		1104 1401 16 511												
П	V	Ford			FORM TITLE		No	BA	LANCE	COLUMNS	AFFECT	TED	Trans	
tion		431		Expenditure Control Ledger				Author	Enc	Ded	Ехр	Bal	Codes	
Control	X	432	2	Income Control Ledger				Est	Rac	Coll +	Bal		3849	
Subsidiary Ledger Transaction		433	3	Income Clearance Control Ledger							Bal			
Sub	'/////	For	n		FORM TITLE									
Detail		441		Cash Clea	ring Ledger							Incresse (a)		
-		(a) A	moun	t collected										

(b) Amount to be collected.

(d) Net interest earned.

(c) Amount of appliciable unallocated interest purchased, if any.

					TRANSACTION	DI	SCRIP	TION				
TITLE		Secu	rities	and	d Coupons Submitted for Collect	tion ar	Colle	cted				
DETAILS		Secu	rities	and	d coupons submitted for collecti	on are	collect	red.				
	Fo	rm Co	ode			FORM 1	ITLE					
Source		361		C	Collection Report							
Register		416			Deposit—Clearance Register ^(a)							
	De	Coo	de Credi:	15	GENERAL	CONTR	L ACC	OUNT TI	TLE			
General Ledger Control Account	1	104	140 140		Treasury Cash Clearing(a) Coupons Submitted for Collec Securities Submitted for Collec							
	\vee	Cod			FORM TITLE	Note		ALANCE C	_		ED Bal	Trans Codes
u	RED	43	,	Ex	penditure Control Ledger		Author	Enc	Ded	Ехр	Del	
Subsidiary Ledger Transaction	REQUI	43:	2	Inc	come Contro! Ledger		Est	Rec	Coll	Bal		
bsidiary Lec	NONE	43:		Inc	come Clearance Control Ledger		Coll	Trans	Ref	Bel		
Sul		For Cod	m le		FORM TITLE Cash Clearing Ledger	E					Increase	Decrease
Detail		441	-		cash Clearing Ledger						(a)	
NOTES												

						TR.	ANSACTIC	ON A	DI	ESCRIP	TION				
1	11116	Cos	t Allo	oca	tions:	Cost of	Goods So	old							
O HATTO	DETAILS		cost orded.		f mercha	ındise in	ventory p	ourchase	d for	resale	which h	as been	sold is	s	
		Form C	ode					- 1	FORM 1	ITLE					
Source	Form	391			Journal	Vouche	r								
Dogistos	negister	419			General	Registe	r								
	1		de		-		GE	NERAL	CONTRO	OL ACC	OUNT TI	TLE			
	ŀ	Debits	Credi	ts											
General Ladner Control Account	מונים בפתפה המונים שניים	5208	1802 Merchandise Inventory										•		
	1	V For				FORM T	TITLE		Note		ALANCE (-		Trans Codes
		X 43	1	F	xpenditur	e Contro	Ledger		Willin.	Author	Enc	Ded	Exp +	Bel —	4859
ection															
Iger Trans	Control	43	2	tr	ncome Co	entrol Lec	lger			Est	Rec	Coll	Bal		k <i>siniliitimilli</i> K
Subsidiary Ledger Transaction		43	3	tr	ncome Cl	earance C	ontrol Led	lger		Coll	Trans	Ref	Bel		
Sub		For					FOR	M TITLE						Aff	Decreese
	Detail														
H															L
NOTES		(a)	Cost	of	f Goods	Sold is	identified	l throug	h use	of Exp	penditur	e Ident	ification	n codes.	

					TRANSACTION	DE	SCRIPT	ION				
TITLE		Cost	Allo	catio	ons: Depreciation							
DETAILS		An :	amou	nt re	equired to accurately reflect th	e cons	umptio	n of ca	pital co	osts are	recorded	d.
	Fo	rm C	ode			ORM T	ITLE					
Source		391		J	ournal Voucher							
Register		419		G	General Register							
		Co		7	GENERAL	CONTRO	OL ACCO	UNT TI	TLE			
	De	bits	Credit	S								
General Ledger Control Account	52	208	1707 1708 1709 1710	3.	Operating Expenses (a) Accumulated Depreciation—Bu Accumulated Depreciation—Ot Accumulated Depreciation—Eq Accumulated Depreciation—Ot	her Im uipme	iprovem nt					
Т	V	For			FORM TITLE	Note	BA	LANCE (OLUMNS	AFFECT	red	Trans
						///////	Author	Enc	Ded	Exp	Bal	Codes
tion	X	43	1	Ex	penditure Control Ledger	-		-		+	-	4859
Control		43	2	Inc	ome Control Ledger	////////	Est	Rec	Coll	Bei		
Subsidiary Ledger Transaction		43	3	Inc	ome Clearance Control Ledger		Coll	Trans	Ref	Bal		
	***	For	m		FORM TITLE						Aff	Decreasa
Detail												
H	Willi:										<u> </u>	
NOTES		(a)	Depi		tion expense is identified throu	ıgh uti	lization	of Ex	penditu	re Iden	tification)

					TRANSAC	TION A		ESCRIP1	ION				
TITIE		Cos	t Alle	ocation	: Other Prepayme	ents					vanningin	nsipaninan	musimus est
DETAILS			endit gorie		nitially accounted a	as other pre	payn	nents, a	re alloc	cated to	expend	diture	
		Form C	ode			FC	RM 1	TITLE					
Source		391		Jou	ırnal Voucher								
Register		419		Ger	neral Register								
	F	Co Debits	de Credi			GENERAL CO	ONTRO	OL ACCO	UNT TI	TLE			
General Ledger Control Account		5208	190	(Operating Expenses Other Prepayments						:		
T	~	/ For			FORM TITLE		Note	ВА	LANCE C	COLUMNS	AFFECT	ED	Trans
ion	×	43	3	Expen	diture Control Ledge	,		Author	Enc	Ded	Exp +	Bel	4859
Control	432 Income Control Ledger							Est	Rec	Coll	Bal		
Subsidiary Ledger Transaction		43:	3	Incom	e Clearance Control	Ledger		Coll	Trens	Ref	Bal		Millionilli
Sub.		For	m le			ORM TITLE					Aff	oct Decrease	
NOTES													

TRANSACTION



				TRANSACTION	DE	SCRIPT	ION				
TITLE	Bon	d Dis	coun	t Accumulated							
DETAILS		d dis		ts received on the purchase of unt.	invest	ments a	nre tran	sferred	to the		
	Form C	ode		F	ORM T	TTLE					
Source	391		Jo	ournal Voucher							
Register	419		G	General Register							
	Co Debits	de Credit	$\overline{+}$	GENERAL (CONTRO	L ACCO	UNT TI	LE			
General Ledger Control Account	2501	5100		Unaccumulated Bond Discoun Investment Earnings	ts						
Н	√ For	m		FORM TITLE	Note	BA	LANCE C	OLUMNS	AFFECT	ED	Trans
tion			Exp	enditure Control Ledger	<i>'\\\\\\</i>	Author	Enc	Ded	Exp	Bal	Codes
Control	NONE REQUIRED	2	Inco	ome Control Ledger	W/////	Est	Rec	Coll	Bel		
Subsidiary Ledger Transaction	NON 43	3	Inco	ome Clearance Control Ledger		Coll	Trans	Ref	Bel		
Subs	For	rm de		FORM TITLE						Aff	ect Decrease
Detail											
-	Willi.										
NOTES											

					TRANSACTION A	DI	ESCRIPT	TION				
TITLE		Pre	mium	ıs Aı	mortized							
DETAILS		Pre	mium	is pa	id to obtain investments are off	set aç	gainst ii	nvestme	ent earr	ings.		
	F	orm C	ode		FC	ORM 1	TITLE					
Source		391			Journal Voucher							
Register		419			General Register							
		Co			GENERAL C	ONTRO	OL ACCO	OUNT TI	TLE	-		
		ebits	Credi	ts								
General Ledger Control Account	5	106	161	0	Investment Earnings Unamortized Premiums					•		
T	1/	For	n		FORM TITLE	Note	PA	LANCE (COL LIMANS	AFFECT	ED	Trans
	ř	Cod	e		TOTAL TITLE	///////	Author	Enc	Ded	Exp	Bal	Codes
ion	RED	43		Exp	penditure Control Ledger		7					
Subsidiary Ledger Transaction		432	2	Inc	ome Control Ledger		Est	Rec	Coll	Bal		
sidiary Led	NONE	43:	3	Inc	ome Clearance Control Ledger	Trans	Ref	Bal				
Sub	/////////////////////////////////////	For	n e			Aff	ect Decrease					
Detail												
	Willi.						**					
NOTES												

						0203						
					TRANSACTION	D	ESCRIPT	ION				
TITLE		Acc	rued	Int	terest Purchased is Offset							
DETAILS			rued stmer		erest purchased is offset agains	t the ir	iterest c	collected	d on ap	plicable	9	
	F	Form Co	ode			FORM	TITLE					
Form		391			Journal Voucher							
Register		419			General Register							
_	F	Co			GENERAL	CONTR	OL ACC	OUNT TI	TLE			
	\vdash	Debits	Credit	s	Interest Income							
General Ledger Control Account			161		Interest Purchased							
	$ \underline{\vee} $	Cod	n e		FORM TITLE	Note				AFFECT	_	Trans Codes
100		43	1	E	xpenditure Control Ledger		Author	Enc	Ded	Ехр	Bal	Codes
Control	X	43:	2	In	ncome Control Ledger		Est	Rec	Coll —	Bal +		3948
Control		43:	3	In	ncome Clearance Control Ledger		Coll	Trans	Ref	Bal		
Detail .	3411	For	m le		FORM TIT	LE					Aff	Décresse
NOTES												

2111111			munuu e	D204				- American		WANTED THE REAL PROPERTY.
			TRANSACTION		ESCRIPT	rion				
TITLE	Bor	nd Ret	tirement: Accounting By Fisca	al Agents						
DETAILS	Fise out	_	ents provide an accounting reg	arding bo	nds rede	eemed a	and/or i	nterest	paid	
	Form (Code		FORM	TITLE					
Form	391		Journal Voucher							
Register	419		General Register							
		ode	GENER	AL CONTE	OL ACC	UNT TI	TIE			
	Debits	Credits	GENET!	IAE CONTI						
General Ledger Control Account	5212 5213		Bond Principal Payments Bond Interest Expense Advances to Fiscal Agent	S						
	√ For		FORM TITLE	Not	ВА	LANCE (COLUMNS	AFFECT	TED	Trans
	× 43	1	Expenditure Control Ledger		Author	Enc	Ded	Exp	Bel +	3958 4859
Control	43	2	Income Control Ledger		Est	Rec	Coll	Bal		VIIIIIIIII
Control	43	3	Income Clearance Control Ledger		Coll	Trans	Ref	Bal		Minima
2000	Fo	rm de	FORM T	ITLE	1				Aff	ect Decrea
Detail										20144
NOTES										

D301 DESCRIPTION **TRANSACTION Expenditure Distribution** Expenditures, recorded in the general ledger control accounts are transferred to other DETAILS expenditure control accounts, or are transferred among expenditure identification groups. FORM TITLE Form Code Source 341 Expenditure Distribution Report Register 413 Disbursement Register GENERAL CONTROL ACCOUNT TITLE Debits Credits 5201 5201 Support Expenditures 5202 5202 Capital Outlay Expenditures Account 5203 State Aid and Benefit Expenditures 5203 5204 5204 Local Assistance Expenditures 5205 5205 Grant Transfers Control 5206 5206 Federal Grant Transfers 5207 5207 Fiduciary Disbursements 5208 5208 Operating Expenses redger 5209 5209 Transfers-Out 5210 5210 Income Refunds General 5212 5212 **Bond Principal Payments Bond Interest Expense** 5213 5213 5214 5214 Fiscal Agent Fees 5215 5215 Disbursements-Other Form FORM TITLE BALANCE COLUMNS AFFECTED Trans Note Code Codes Ded Exp Bal Author Enc 4958 а + X 431 Expenditure Control Ledger Subsidiary Ledger Transaction b 4859 Control Rac Coll Bal Est 432 Income Control Ledger Coll Trans Ref Bal 433 Income Clearance Control Ledger Form Affect Increase Decrease FORM TITLE Detail

(a) Amount of credits to the expenditure control account.(b) Amount of debits to the expenditure control account.

NOTES

D302 DESCRIPTION TRANSACTION Income Distribution Income, recorded in the general ledger control accounts, is transferred between or DETAILS among income control accounts or distributed between or among income identification groups. Form Code FORM TITLE Source 362 Income Distribution Report Register 416 Deposit-Clearance Register Code GENERAL CONTROL ACCOUNT TITLE Debits Credits 5101 5101 Revenue 5102 5102 Operating Income Account 5103 5103 Federal Grant and Cost Sharing Income 5104 5104 Private Grant Income 5105 5105 Interest Income 5106 5106 Control Investment Earnings 5107 5107 Fiduciary Income 5108 5108 Pro-Rata Income 5109 5109 **Bond Proceeds** Ledger 5110 5110 Asset Sale Proceeds 5111 5111 Revenue Appropriations General 5114 5114 Reimbursements 5115 5115 Sinking Fund Revenue 5116 5116 Sinking Fund Contributions 5117 5117 Excess Sinking Fund Transfers 5118 5118 Income-Other Form FORM TITLE BALANCE COLUMNS AFFECTED Trans Code Codes Bal Author Enc Ded Exp 431 **Expenditure Control Ledger** Transaction Contro! Est Rec Coll Bel X 432 Income Control Ledger a + 3948 Ledger b 3849 Coll Trans Ref Bal Subsidiary 433 Income Clearance Control Ledger Form Affect Increase Decrease FORM TITLE Code Detail

(a) Amount of debits to the income control accounts.

VOTES

(b) Amount of credits to the income control accounts.

							E101							
						TRANSACTION	A	DE	SCRIPT	ION				
7171 5	11176	,	Year	-end	Ac	cruals: Standard								
DETAILS	DETAILS					at year-end, valid obligations a				ed func	ls (reco	orded en	ncumbrar	ices
		Fo	rm C	ode			FORM	Т	ITLE					
Source	rorm		341			Expenditure Accrual Report								
Danietae	negister		413			Disbursement Register								
	7	0.	Co			GENER	AL CONT	RC	L ACCO	UNT TI	TLE			
	ł	De	bits	Cred	TS)		-						
General Ladner Control Acrount		5 5 5	5201 5202 5203 5204 5206 5206	23 23 23 23 23 23		Reserve for Encumbrances Encumbrances Support Expenditures Capital Outlay Expenditures State Aid and Benefit Expenditures Local Assistance Expenditures Grant Transfers Federal Grant Transfers Accrued Support Expenditures Accrued Capital Outlay Expenditur Accrued State Aid and Benefit Exp Accrued Local Assistance Expendit Accrued Grant Transfers Accrued Federal Grant Transfers	es penditures		b					
	1	\checkmark	Cod			FORM TITLE		ote				AFFECT	_	Trans Codes
			43	,	F	xpenditure Control Ledger	-	//// a	Author	Enc	Ded	Ехр	Bal +	2958
ction		X	40		_	aponditure control bodger		b				+		4859
ger Transa	Control		43:	2	1:	ncome Control Ledger			Est	Rec	Coll	Bal		
sidiary Ledger Transaction			43:	3	lı	ncome Clearance Control Ledger			Coll	Trans	Ref	Bel		
Sub	//		For	m le		FORM 1	TITLE						Increase	Decrease
	Detail		44	4	En	cumbrance Ledger							(a)	
ALOTEC						t already encumbered amount accrued								

						TR	ANSACTI	ON A	D	ESCRIF	TION				
TITI E	37111	Yea	r-end	Ad	ccruals:	Standa	rd (∞	ntinued)							
DETAILS		To mee	recor	d, he	at year- ''valid	end, vali obligatio	d obligat n'' criter	tions aga rion are	inst ap liquida	propr ited).	iated fur	nds (red	corded	encumbr	ances
	F	orm C	ode						FORM 1	ITLE					
Source	ELIO L	341			Expend	iture Ac	crual Re	port							
Register		413			Disburs	ement R	egister								
Г		Co	1				G	ENERAL	CONTRO	OL ACC	COUNT TI	TLE			
	1-	Debits	Credit	5							-				
1803 2403 Reserve for Encumbrances a Encumbrances 5207 Encumbrances Fiduciary Disbursements Operating Expenses Transfers—out Income Refunds Disbursements—Other Accrued Fiduciary Disbursements Operating Expenses Transfers—out Income Refunds Disbursements—Other Accrued Transfers—Out Accrued Income Refunds Accrued Disbursements—Other Accrued Disbursements—Other															
Т	V	For				FORM T	ITLE		Note	B	ALANCE C	OLUMNS	AFFECT	red	Trans
							-		W//////	Author	Enc	Ded	Ехр	Bal	Codes
uo		43	1	E	xpenditur	e Control	Ledger		a					+	2958
sacti	X			_					b	-	-	0-11	+	With the second	4859
Trensa		432	2	In	come Co	ntrol Led	laer			Est	Rec	Coll	Bal		
1ger							9				1				
Subsidiary Ledger Transaction		43:	3	In	come Cle	earance C	ontrol Le	daer	WIIII.	Coll	Trans	Ref	Bei		WIIIIIIIII K
sidia		10.		•••		aranto o	0114101 1150	ago.			+				
Sub		For					FOI	RM TITLE						Aff	Decrease
Datail		44		Én	cumbran	ice								(a)	
NOTES		(a) Amount already encumbered (b) Total amount accrued													

					TRANSACTION	A	DES	CRIPT	ION				
TITLE		Year	end /	Accrual	s: Clearance Account	Refunds							
DETAILS					refund obligations at ye cerned .	ar-end in	sofa	arasi	income	collect	ion clea	aring	
	Fo	orm C	ode			FORM	TIT	LE					
Source		341		Expe	enditure Accrual Report								
Register		413	i	Disb	ursement Register								
		Co		-	GENEF	RAL CONT	ROL	ACCC	UNT TI	TLE			
	-	ebits 214	Credits		come Refunds-Clearance	œ.							
General Ledger Control Account			2311		ccrued Income Refunds-		æ						
_		For	n										
	\vee	Cod			FORM TITLE	No	-	BAI	Enc	Ded	Exp	ED Bal	Trans Codes
uc	X	43	1	Expend	iture Control Ledger						+	-	4859
Subsidiary Ledger Transaction		43:	2	Income	Control Ledger			Est	Rec	Coll	Bal		
sidiary Leds	X	43:	3	Income	Clearance Control Ledger		// ///	Coll	Trans	Ref +	Bel -		3859
Sub	·/////	For			FORM 1	TITLE						Aff	Decreese
Detail													
NOTES													

3///						TRANSA	CTION	D	ESCRIP	TION				
TITIE	77///	Adj	ust E	хр	enditure	Accrual Acc	ounts							
DETAILS			n the			of an appro	ppriation's a	availabi	lity, un	liquida	ted acc	rued ex	penditur	es ·
	F	orm C	ode					FORM '	TITLE					
Source	TIOL I	391			Journal	Voucher								
Register		419			General	Register								
	L	Co		_			GENERAL	CONTR	OL ACC	DUNT TI	TLE			
	1	Debits	Credi	ts										-
General Ladger Control Account		2301 2302 2303 2304 2305 2306 2307 2308 2310 2311 2315	521	16	Accrued	Support Expen I Capital Outlay State Aid and I Local Assistanc I State Grants I Fiduciary Disbu Operating Expe Transfers—Out I Income Refund Income Refund Disbursements— ear Expenditure	Expenditures Benefits e Expenditure Transfers ursements unses s							
	V	For				FORM TITLE		Note	ВА	LANCE (COLUMN	AFFECT	TED	Trans
tion	REQUIRED	43		E	xpenditure	Control Ledg	jer		Author	Enc	Ded	Ехр	Bal	Codes
ger Transac			2	ln	come Con	ntrol Ledger			Est	Rec	Coll	Bal		
Subsidiary Ledger Transaction	NONE	433		In	come Clea	arance Control	Ledger		Coll	Trans	Ref	Bal		
Sub		Fore					FORM TITL	E					Affi Increase	ect Decrease
NOTES													•	

_									FIUI							
							TRANSA	CTION		DI	SCRIPT	ION				
21212	11176	(Clos	ing l	Disb	ursemen	t Accounts:	Stanc	dard							
DETAILS	DETAILS					ne closin ontrol ac	g of curren	t year (disburser	men	t accou	ints into	o their	respect	ive	
		For	rm Co	ode					FOR	M 7	ITLE					
Source	Form	;	391			Journal	Voucher									
Danietar	negister		419			General	Register									
	7		Cod		\Box			GENE	ERAL COM	NTRO	OL ACCO	OUNT TI	TLE			
	-			Credi	ts	Support	Appropriation									
General Lador Control Account)2)3)4)5)6)7)9	520 520 520 520 520 520 520 521 521	2 3 4 5 6 7 9	Capital State A Local A Authori Anticipe Authori Anticipe Approp Support Capital State A Local A Grant T Federal Transfal Income	Outlay Approp di and Benefit issistance Apprezed State Gran ated Federal Grazed Fiduciary I zed Transfers— ated Income Reriations—Other t Expenditures Outlay Expend id and Benefit issistance Exper Fransfers Grant Transfer Grant Transfer	riations Appropria Appropriations ts ant Trans Disbursem Out efunds litures Expenditures rs	sfers eents							
	-	\checkmark	Ford				FORM TITLE			Note	BA	LANCE O	OLUMNS	AFFECT	red	Trans
		T									Author	Enc	Ded	Ехр	Bel	Codes
ion		X	431		Ex	penditure	Control Lec	lger			_			+		1949
bsidiary Ledger Transaction	Control		432	2	Inc	come Cor	ntrol Ledger				Est	Rec	Coll	Bel		
osidiary Lec			433		Inc	come Clea	erance Contro	ol Ledge			Coll	Trens	Ref	Bel		
3	11		For	n e				FORM	TITLE						Aff	Decrease Decrease
	Detail															
Ц																
MOTES	NOTES															

			TRANSACTION	V DE	ESCRIPT	TON				
TITLE	Clo	sing Di	isbursements: Enterprise	-						
DETAILS			current year operating exper counts.	nse accounts	into th	e appro	priate	budgeta	ary	
//////	Form C	ode		FORM T	TLE					
Source	391		Journal Voucher							
Register	419		General Register							
		ode	GEN	NERAL CONTRO	OL ACCO	UNIT TI	TIF			
	Debits	Credits			72 7000	70.11				-
int	3208	5208	Authorized Operating E Operating Expenses	Expenses	(a)			-		
ntrol Accou	3216	5208	Anticipated Expenditure	e Allocations	(b)					
3216 5208 Operating Expenses Anticipated Expenditure Allocations Operating Expenses (b)										
T	√ For		FORM TITLE	Note	ВА	LANCE C	OLUMNS	AFFECT	TED	Trans
	X 43		Survival Control Lodge	Willin.	Author	Enc	Ded	Ехр	Bel	1949
ction		1	Expenditure Control Ledger		_					1949
Subsidiary Ledger Transaction	43	2	Income Control Ledger		Est	Rec	Coll	Bal		
Ledge					Coll	Trans	Ref	Bal		
sidiary	43	3	Income Clearance Control Ledg	er						
	For	m de	FORM	W TITLE					Aff	Decreese
Detail										
	111111									

						1 100				-		
					TRANSACTION		ESCRIF	PTION				
TITLE		Clos	ing (Disbu	rsement Accounts: Income	e Refund	s-Clea	rance				
DETAILS			close ount.	, at	year-end, the income refund	ds-clearar	ce acc	ount into	its bu	dgetary	control	
	F	orm C	ode			FORM	TITLE					
Source		391		J	lournal Voucher							
Register		419		(General Register							
	-	Co		\exists	GENER	AL CONTI	OL AC	COUNT TI	TLE			
		ebits	Credit	:S								
Anticipated Income Refunds-Clearance Income Refunds-Clearance Income Refunds-Clearance Income Refunds-Clearance Income Refunds-Clearance Income Refunds-Clearance Income Refunds-Clearance Income Refunds-Clearance Income Refunds-Clearance Income Refunds-Clearance												
		For			FORM TITLE	No	В		OLUMNS	AFFECT	ED	Trans
				_		11111	Autho	r Enc	Ded	Ехр	Bel	1949
tion	X	43	1	Exp	penditure Control Ledger	_	-			-		1349
Goneral		43	2	Inc	ome Control Ledger		Est	Rec	Coll	Bai		
X 431 Expenditure Control Ledger Est Rec Coll Income Control Ledger Coll Trens Ref X 433 Income Clearance Control Ledger FORM TITLE								Bei +		3948		
Sut		For	m le		FORM 1	ITLE					Affe	Decrease
Datail												
	W											
NOTES												

-				F10	14							
				TRANSACTION A	D	ESCRIPT	ION					
TITLE	Clo	sing I	Disl	bursement Accounts: Bond Acco	unts							
DETAILS	То	close	dis	sbursement accounts into their co	orrelar	y budge	etary ad	ccount	at year	-end.		
	Form	Code		F	ORM '	TITLE						
Source	39	1		Journal Voucher							Ī	
Register	419	9		General Register								
	Debits	Credi		GENERAL C	ONTR	OL ACCC	UNT TI	TLE				
General Ledger Control Account	3212 3213 3214	521 521 521	3	Authorized Bond Retirement Authorized Bond Interest Exp Anticipated Fiscal Agent Fees Bond Principal Payments Bond Interest Expense Fiscal Agent Fees	ense	rsement	S					
	√ Fo Co			FORM TITLE	Note				AFFECT		Trans Codes	
tion	× 4:	31	E	xpenditure Control Ledger		Author —	Enc	Ded	Exp	Bel	1949	
sidiary Ledger Transaction Control	4:	32	In	ncome Control Ledger		Est	Rec	Coll	Bel			
sidiary Led	4:	33	In	ncome Clearance Control Ledger		Coll	Trans	Ref	Bal			
Sub	Fo	rm de		FORM TITLE						Aff Increase	Decrease	
NOTES												

					TRANSACTION	D	ESCRIPT	ION				
TITLE		Clos	sing (Oth	ner Deductions							
DETAILS		incr	ease	in a	ctions represent the disbursement an asset or a decrease in a liabili anditure Control Ledger must be	ty. A	mount	accou	nted as	"deduc	cted"	1.
	Fo	orm C	ode		F	ORM	TITLE					
Source		391			Journal Voucher							
Register		419			General Register							
	De	Co	de Credi	ts	GENERAL C	ONTR	OL ACCO	DUNT TI	TLE			
General Ledger Control Account	52 52 52 52	201 202 207 208 209 215	410		Support Expenditures Capital Outlay Expenditures Fiduciary Disbursements Operating Expenses Transfers—Out Disbursements—Other Fund Balance—General							
T	V	For			FORM TITLE	Note	ВА	LANCE C	OLUMNS	AFFECT	ED	Trans
tion	X	43	1	E:	xpenditure Control Ledger		Author —	Enc	Ded	Exp	Bei	1939
Subsidiary Ledger Transaction		43	2	In	ncome Control Ledger		Est	Rec	Coll	Bal		
sidiary Lex		43:	3	In	ncome Clearance Control Ledger		Coll	Trans	Ref	Bal		
Sul	Form Code FORM TITL										Affi	Decrease
Dei												
NOTES												

					TRANSACTION	▲ D	ESCRIPT	ION				
TITLE		Clo	se P	rior	Year Expenditure Adjustment	s Accou	nt					
DETAILS		То	clos	е, а	t year-end, the balance in the	Prior Ye	ear Exp	enditur	e Adjus	tment /	Account	
	Fo	orm C	ode			FORM 1	TITLE					
Source		391			Journal Voucher							
Register		419			General Register							
		Co			GENERA	L CONTR	OL ACCO	OUNT TI	TLE			
	De	bits	Cred	its								
General Ladger Control Account		5216	410	01	Prior Year Expenditure Ad Fund Balance — General	ljustment	S			•		
	\checkmark	For			FORM TITLE	Note	ВА	LANCE C	OLUMNS	AFFECT	ED	Trans
0	۵	43		E	xpenditure Control Ledger		Author	Enc	Ded	Ехр	Bal	Codes
sectio.	IIRE										W. Marrier	CONTRACTOR OF THE PARTY OF THE
Control	1 111	43	2	Ir	ncome Control Ledger		Est	Rec	Coll	Bal		Undelland.
Subsidiary Ledger Transaction	NONE	43:	3	Ir	ncome Clearance Control Ledger		Coll	Trans	Ref	Bel		
Sub		For	m le		FORM TIT	TLE					Aff	ect Decrease
Detail												
VOTES		An analysis should be made with this entry to determine the impact of inaccurate accruals. Significant adjustments are to be reported to the Central Budget Division for review and for appropriate action to be taken.										

		TRANSACTION												
TITLE		Clos	ing I	ncc	ome A	Accounts: S	Standard							
DETAILS		Inco	me a	эссс	ounts	are closed	to their respectiv	ve budç	jetary c	ontrol a	account	at year	end.	
	F	orm Co	ode					FORM 1	TITLE					
Source		391			Jour	nal Voucher								
Register		419			Gene	eral Register								
	De	Coo	Credi	ts			GENERAL	CONTRO	OL ACCO	DUNT TI	TLE			
Since Sinc														
	\checkmark	Forn				FORM T	ITLE	Note	ВА	LANCE C	OLUMNS	AFFECT	ED	Trans
ion		431		E	xpend	iture Control	Ledger		Author	Enc	Ded	Ехр	Bal	Codes
Ledger Transaction Control	X	432	2	In	come	Control Led	ger	a	Est	Rec	Coll —	Bal		1939
Subsidiary Lec		433		In	come	Clearance Co	ontrol Ledger		Coll	Trens	Ref	Bal		
Detail		Forn					FORM TITL	E					Increese	Decrease
NOTES	pont,	(a) If income collected exceeds the amount estimated, a credit balance will result.												

					TRANSACTION A	D	ESCRIPT	ION				
TITLE		Clos	ing I	ncc	ome Accounts: Standard (con't.)							
DETAILS		Inco	ome a	icco	ounts are closed to their respective	e bud	dgetary	accoun	ts at y	ear-end		
	F	orm C	ode		FO	RM 1	TITLE					
Source		391			Journal Voucher							
Register		419			General Register							
Г		Co	T		GENERAL CO	ONTRO	OL ACCO	OUNT TI	TLE			
	D	ebits	Credi	ts								
General Ledger Control Account		5111 5114 5115 5116 5117 5118	31 31		Revenue Appropriations Reimbursements Sinking Fund Revenue Sinking Fund Contributions Excess Sinking Fund Transfers Income—Other Revenue Appropriations Estimated Reimbursements Estimated Sinking Fund Revenue Estimated Sinking Fund Contributions Estimated Excess Sinking Fund Transfers Estimated Income—Other							
П	\checkmark	Fori			FORM TITLE	Note	ВА	LANCE C	OLUMNS	AFFEC	TED	Trans
tion		43	1	E	xpenditure Control Ledger		Author	Enc	Ded	Ехр	Bal	Codes
Subsidiary Ledger Transaction	×	43:	2	In	ncome Control Ledger	a	Est —	Rec	Coll —	Bel		1939
sidiary Lec		43:	3	In	ncome Clearance Control Ledger		Coll	Trens	Ref	Bel		
		For			FORM TITLE						Affi	Decrease
Datail				_								
NOTES		(a) If income collected exceeds the amount estimated, a credit balance will result.										

								T	RAN	ISAC	CTIO	N		DI	ESCRII	PTION					
TITLE		Clo	sing l	nco	me	Ac	cou	nts:	In	com	e Co	ollect	tion	Clear	rance						
DETAILS			close		omo	ne co	olled	tion	cle	earar	nce a	ccou	unts	into	their	respecti	ve budg	etary co	ontrol		
	Fo	orm C	ode										FO	RM 1	ITLE						
Form		391			Jou	urna	al V	ouch	ner												
Register		419			Ge	ener	al R	egis1	ter												
	-	Co	de Credit								GEN	NERA	L CO	NTRO	DL AC	COUNT	TITLE				
General Ledger Control Account		112	3111			Inco Esti	ome imat	Col ed I	lect nco	ions me	Colle		ns C	Other Jearii	ng — (
	\checkmark	Cod					F	ORM	TIT	LE				Note				S AFFEC	_		Trans Codes
		43	1	Ex	pen	ndit	ure (Contr	rol L	Ledge	er			<i>/////////////////////////////////////</i>	Autho	r Enc	Ded	Ехр	Be	1	Codes
Control	×	43	2	Inc	com	ne C	Contr	ol L	edge	er				<i>a</i>	Est —	Rec	Coll —	Bel			1939
alunal y Ea	×	43	3	Inc	com	ne C	Cleara	ance	Con	trol	Ledg	ger			Coll	Trens	Ref	Bel —			1949
Detail		For		FORM TI								M TII	TLE						Incre	Affe	Decrease
NOTES		(a)	If in	com	ne d	coll	ecte	d ex	ceed	ds tl	he ar	mour	nt es	tima	ted, a	credit	balance	will res	ult.		

3///					TRANSACTION	<u> </u>	ESCRIP	TION				
71716	11176	Clos	ing B	Sudget	ed Disbursement Accounts							umumani
DETAILS	DETAILS				closing of budgetary disbur resement account must carry							
		Form C	ode			FORM	TITLE					
Source	rorm	391		Jo	urnal Voucher							
Register	iogista.	419		Ge	neral Register							
Г	-	Co			GENERAL	CONTR	OL ACC	DUNT TH	TLE			
General Ledger Control Account		Debits 3201 3202 3203 3204 3205 3206 3207 3208 3210 3211 3212 3213 3214 3215 3216	Credit		Support Appropriations Capital Outlay Appropriations State Aid and Benefit Appropriations Local Assistance Appropriations Authorized State Grants Anticipated Federal Grant Transfers Authorized Fiduciary Disbursements Authorized Operating Expenses Authorized Transfers—Out Anticipated Income Refunds Anticipated Income Refunds—Clearanc Authorized Bond Retirement Disburs Authorized Bond Interest Expense Anticipated Fiscal Agent Fees Appropriations—Other Anticipated Expenditure Allocations Fund Balance	s	OL AGO			-		
	~	/ Forr			FORM TITLE	Not	BA Author	LANCE C	OLUMNS	AFFECT Exp	ED	Trans Codes
2	X	43		Expe	nditure Control Ledger		- Author	Enc	Ded	EXP		1959
ibsidiary Ledger Transaction	Control	43:	2	Incor	ne Control Ledger		Est	Rec	Coll	Bal		
bsidiary Lec	433 Income Clearance Control Ledger					Coll	Trens	Ref	Bal			
Sul	Detail	Ford			FORM TIT	LE					Affi Increase	Decrease Decrease
NOTES					•					;		

TRANSACTION

DETAILS



DESCRIPTION

Closing Budgeted Income Accounts: Estimates Exceeded Collections

The balance remaining in the income budgetary accounts after having closed the income nominal accounts is closed to fund balance.

	Form Code	FORM TITLE
Source	391	Journal Voucher
Register	419	General Register

	Co	de	
	Debits	Credits	GENERAL CONTROL ACCOUNT TITLE
	4101		Fund Balance — General
		3101	Estimated Revenue
i i		3102	Estimated Operating Income
Account		3103	Estimated Federal Grant and Cost Sharing Income
Ş		3104	Estimated Private Grant Income
		3105	. Estimated Interest Income
2		3106	Estimated Investment Earnings
Control		3107	Estimated Fiduciary Income
		3108	Estimated Pro-Rata Income
6		3109	Estimated Bond Proceeds
Ledger		3110	Estimated Asset Sale Proceeds
1		3111	Revenue Appropriations
0		3112	Estimated Income Collections Clearing - State
General		3113	Estimated Income Collections Clearing — Other
100		3114	Estimated Reimbursements
~		3115	Estimated Sinking Fund Revenue
		3116	Estimated Sinking Fund Contributions
		3117	Estimated Excess Sinking Fund Transfers
		3118	Estimated Income — Other

	V	Form Code	FORM TITLE	Note	ВА	LANCE (OLUMNS	AFFEC	TED	Trans
		431	Expenditure Control Ledger		Author	Enc	Ded	Ехр	Bal	Codes
Control	×	432	Income Control Ledger	<i>"////////////////////////////////////</i>	Est	Rec	Coll	Bel		1949
Leogra				<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	Coll	Trens	Ref	Baí		
Constituen	<i>Y</i> ////	Form Code	Income Clearance Control Ledger FORM TITL	F	-				Aff	ect
Detail		Code	TOTAL TITLE						Increase	Decrease

(700)							F002	-						
						TRANSACTION	A	D	ESCRIPT	ION				
71716		Closi	ing B	udg	geted Income	Accounts: C	Collectio	ns E	xceeded	d Estim	ate			
DETAILS					_	the income bed to fund bal	-	у ас	count a	fter ha	ving cl	osed the	e income	
		Form C	ode				FO	RM 1	TITLE					
Source		391		,	Journal Voud	cher								
Ranietar		419		(General Regi	ster								
Г	F	Co		-		GENI	ERAL CO	NTRO	OL ACCO	UNT TI	TLE			
	-	Debits	Credit	S										
General Ledger Control Account		3101 3102 3103 3104 3105 3106 3107 3108 3110 3111 3112 3113 3114 3115 3116 3117	410	91	Estimated Fec Estimated Priv Estimated Inv Estimated Fro Estimated Fro Estimated Bor Estimated Ass Revenue Appr Estimated Inc Estimated Restimated Restimated Sin Estimated Sin Estimated Sin	erating Income leral Grant and Co axte Grant Income erest Income estment Earnings uclary Income -Rata Income de Proceeds et Sale Proceeds opriations orme Collections Cl orme Cl orm	learing—Sta learing—Otl e utions	ite	ne					
	1	/ Forr			FOR	M TITLE		Note		LANCE C	OLUMNS	AFFECT		Trans Codes
tion		431		Ex	cpenditure Cor	trol Ledger			Author	Enc	Ded	Ехр	Bal	Codes
per Transac	COMICIO	× 432	2	In	come Control	Ledger			Est	Rec	Coll	Bat —		1949
ssidiary Ledger Transaction		433	3	In	come Clearanc	e Control Ledge	er		Coll	Trens	Ref	Bel		
Sut	Colon Williams	Ford	n e			FORM	TITLE						Affi Increase	Decreese
NOTES						٠.								

-	The same of the sa	16400x40100	40004021	WWWW	GIUI					Number 1		WAR AND
ily, Lada	14. MM			TRANSACTION	A	DI	SCRIPT	ION				
TITLE	Col	lectio	on i	Reports Are Recorded								
DETAILS				report is received by the Sta ted bank deposit slip(s) and			er fron	n a Sta	ate age	ncy tog	ether	
	Form C	Code			FOR	M T	ITLE					
Source	341			Collection Report								
Register	416			Deposit/Clearance	e Regi	ster						
	Co Debits	Cred	iee	GENER	AL CON	NTRO	L ACCC	UNT TI	TLE			
Ganaral Ledger Control Account	6102	710		Cash in Demand Deposits Accountability for Treasu		sh C	Clearing					
	√ For			FORM TITLE		Note	BA	LANCE C	OLUMNS	AFFECT	ED	Trans
tion	QH 43	1	E	expenditure Control Ledger			Author	Enc	Ded	Ехр	Bal	Codes
ubsidiary Ledger Transaction		2	li	ncome Control Ledger			Est	Rec	Coll	Bal		
sidiery Led	NON 43	3	11	ncome Clearance Control Ledger			Coll	Trans	Ref	Bal		
120	For Cod			FORM T	ITLE						Af	ect Decrease
Detail	45			ank Demand Deposit Ledger							X	
	44	1	Ca	ash Clearing Ledger							X	
NOTES												

					TRANSACTION	D	ESCRIP	rion .						
TITLE		Trea	sure	r's R	eceipts Recorded					ymmmin				
DETAILS					eceipts are prepared to evidenc on Form 361 — Collection Rep									
	F	orm C	ode			FORM '	TITLE							
Source		342			Freasurer's Receipt									
Register		416			Deposit/Clearance Re	egister								
		Co		\exists	GENERAL	CONTR	OL ACC	DUNT TI	TLE					
		ebits 101	Cred	its	A	· · · · · ·								
General Ledger Control Account	1			Accountability for Treasury Cash Clearing Accountability for Cash in Treasury FORM TITLE Note BALANCE COLUMNS AFFECTE										
T	V	For			FORM TITLE	Note	ВА	LANCE C	OLUMNS	AFFECT	ED	Trans		
tion	RED	43	1	Ex	penditure Control Ledger		Author	Enc	Ded	Ехр	Bel	Codes		
Gontrol	-	43:	2	Inc	come Control Ledger		Est	Rec	Coll	Bal				
Subsidiary Ledger Transaction	NONE	43:	3	Inc	ome Clearance Control Ledger		Coll	Trans	Ref	Bel				
Sub		For	m le		FORM TITLE						Af	Decrease		
Detail		453			h Accountability Ledger						Х			
		441		Tre	asury's Cash Clearing Ledger							X		
NOTES														

					G 103						
				TRANSACTION	▲ D	ESCRIPT	ION				
TITLE	Wo	orking	Ca	sh Change Fund Established of	or Augme	nted					
DETAILS	Th	e nec	essa	ary, daily working cash chang	e funds a	ire estal	olished	or aug	mented.		
	Form	Code	T		FORM	FITLE					
Form	35	1		Treasurer's Check Issued Sum	nmary						
Register	41	7		Treasurer's CheckAgency W	larrant R	egister					
		Cred		GENERA	L CONTR	OL ACCO	OUNT TI	TLE			
	Debits 6101		IITS	Cash on Hand							
General Ledger Control Account		610		Cash in Demand Deposits							
T		orm ode		FORM TITLE	Note	BA	LANCE C	OLUMN:	S AFFEC	TED	Trans
100		31	E	expenditure Control Ledger			Enc	Ded	Ехр	Bal	Codes
Control	141	32	lı	ncome Control Ledger		Est	Rec	Coll	Bai		k. William in the second se
Control	NON 4	33	li	ncome Clearance Control Ledger		Coll	Trans	Ref	Bel		
3		orm ode		FORM TI	TLE					Increese	fect Decreese
Detail		51	В	ank Demand Deposit Ledger							X
NOTES		51	В	ank Demand Deposit Ledger							

					TRANSACTION A	D	ESCRIPT	ION				
TITLE		Wor	king	Cash	Change Funds Are Reduced							
DETAILS		Wor	king	cash	change funds are reduced.							
	Fo	orm C	ode		F	ORM 1	TITLE					
Source		391		J	ournal Voucher (supported by	valida	ted Dep	osit Sli	ps)			
Register		419		G	eneral Register							
	-	Co	de Credi:		GENERAL C	ONTR	OL ACCO	UNT TI	TLE			
General Ledger Control Account		02	610		Cash in Demand Deposits Cash on Hand .							
T	√	Ford			FORM TITLE	Note	BAI	LANCE C	OLUMNS	AFFECT	ED	Trans
tion	IRED	431		Ехр	enditure Control Ledger		Author	Enc	Ded	Ехр	Bei	Codes
Control	REQUIR	432	2	Inco	ome Control Ledger		Est	Rec	Coll	Bal		
Subsidiary Ledger Transaction	NONE	433	3	Inco	ome Clearance Control Ledger		Coll	Trens	Ref	Bel		
Sub		For			FORM TITLE						Aff	ect Decrease
Detail		.451		Banl	k Demand Deposit Ledger						X	
NOTES					•							

						G105						
					TRANSACTION		ESCRIP	TION				
TITLE		Tran	sfer	Wit	thin Demand Accounts							
DETAILS					demand deposits between ba Isually, transferring monies fr						b) bank	
	Fo	orm C	ode			FORM	TITLE					
Source		351 391			Treasurer's Check Issued or Journal Voucher (b)	Summary	/ (a)					
Register		417 419			Treasurer's Check Agenc or General Register (b)	cy Warrar	t Regi	ster (a)				
	Di	Co	de	its	GENER	RAL CONTI	OL ACC	COUNT TI	TLE			
General Ledger Control Account	61	02	610		Cash in Demand Deposits Cash in Demand Deposits							
	√	For			FORM TITLE	No	77	ALANCE C				Trans Codes
tion	RED	43	1	E	Expenditure Control Ledger		Author	Enc	Ded	Exp	Bal	00000
Subsidiary Ledger Transaction	Tu.	43:	2	le	ncome Control Ledger		Est	Rec	Coll	Bel		
sidiary Led	NONE	43	3	İr	ncome Clearance Control Ledger		Coli	Trans	Ref	Bet		
Sub		For Cod 451	et	Ba	FORM :	TITLE				•	Affir Increase	Decrease
NOTES												

										G100	3						
							TI	RANSAC	TION	A	D	ESCRIPT	TION				
TITLE		С	erti1	ficates	of	Time	Depo	sit Are	Purch	ased							
DETAILS		W		e pur				it are pu issuanc									
		Form	Cod	le						FC	RM 1	TITLE					
Source			51 91					s Check or oucher		d Sum	mary	(a)					
Register			17 19					s Check or egister		ency V	Varra	nt Reg	ister (a)			
	F		Code						GENE	RAL CO	ONTRO	OL ACC	OUNT TI	TLE			
	H	Debit		Credits	-			ne Depo									
General Ledger Control Account				6102		Cash	in Der	mand D	eposit	es.							
T	t		orm		-		FORM	TITLE			Note	ВА	LANCE (OLUMN	SAFFECT	red	Trans
ion	0.0	\top	431	E	хреі	nditur	e Contr	rol Ledge	r			Author	Enc	Ded	Ехр	Bel	Codes
idiary Ledger Transaction		r	432	11	ncon	ne Co	ntrol L	edger				Est	Rec	Coll	Bal		
	1.40.4	NON	433	lı	ncon	ne Cle	earance	Control	Ledger			Coll	Trans	Ref	Bel		
Subs	3		orm						FORM	TITLE						Increase	fect Decrease
Datai	le le	4	52	В	ank	Time	e Depo	sit Ledg	ger							X	
		4	51	B	ank	Dem	and D	eposit L	edger								X
NOTES																	

						TF	ANSACTION	A	DE	SCRIPT	ION				
TITLE		Trac	nsfei	rs to	o th	e U.S. Trea	sury								
DETAILS							the U.S. Treamond Trust Acc				ction is	peculi	ar to th	е	
	Fo	rm C	ode					FOI	RM T	ITLE					
Source		391			Jo	urnal Vouch	er								
Register		419			Ge	eneral Regist	er								
	Del	Co.	Cred	dies	T		GENEF	RAL CO	NTRO	L ACCO	UNT TI	ΓLE			
General Ledger Control Account	62	202	61	02		Cash in U.S Cash in Der	. Treasury nand Deposits	S							
	\checkmark	Forr				FORM	TITLE		Note				AFFECT	ED Bal	Trans Codes
uo	ED	43	1	E	хре	nditure Contro	ol Ledger			Author	Enc	Ded	Ехр	Dâl	
Subsidiary Ledger Transaction	REQUIRED	432	2	lr	ncon	ne Control Le	edger		WIIII	Est	Rec	Coll	Bal	AMMANA Waliotaka Waliotaka	
bsidiary Led	NONE	43:		Ir	ncon	ne Clearance	Control Ledger			Coll	Trans	Ref	Bal		
Sulle		Cod	le				FORM 1							Increase	Decrease
Detail		45	1	В	ank	Demand D	eposit Ledger								X
NOTES															

						TRANSACTION 🛕	D	ESCRIPT	ION				
TITLE		Inve	stme	nt	in	U.S. Treasury Obligations							
DETAILS						d deposit monies are invested de by Treasurer's Check: (a)							
	F	orm C	ode			F	ORM 1	TITLE					
Source		351			Tre	easurer's Check Issued Summa	ry						
Register		417			Tre	easurer's Check—Agency Warra	ant Re	egister					
	0	Co	de Cred	i t e		GENERAL (CONTRO	OL ACCO	UNT TI	TLE			
General Ledger Control Account	63	301 302	610			Investments at Cost (a) Purchased Interest (b) Cash in Demand Deposits			-				
	✓	For	n e			FORM TITLE	Note	ВА	LANCE C	OLUMNS	AFFECT	ED	Trens
ū	ED	43	T	E	xpe	nditure Control Ledger	<i>W//////</i>	Author	Enc	Ded	Ехр	Bel	Codes
Subsidiary Ledger Trensaction	100	432	2	1r	con	ne Control Ledger		Est	Rec	Coll	Bal		
sidiary Lec	NONE	43:	3	Ir	con	ne Clearance Control Ledger		Coll	Trans	Ref	Bel		
		For	n e			FORM TITLE						Aff Increase	Dacress
Detail		451		Ва	nk	Demand Deposits							X
NOTES		(a) A	4 .pc	ortfo	olio	is to be maintained to detail	the b	palance	in the	investm	ent acc	count.	

*****		*******		******		0109					***************	
					TRANSACTION	A D	ESCRIPT	LION				
TITLE		Cer	tificat	tes of	Time Deposit Are Negoti	ated						
DETAILS		stat	us.	A ban	Time Deposit are negotia k deposit is to be made a l on time deposits to be c	and a colle	ection i	eport p	repared			
	Fo	orm C	ode			FORM	TITLE					
Form		391		Jo	ournal Voucher							
Register		419		Ge	eneral Register							
		Co			GENER	AL CONTR	OL ACC	OUNT TI	TLE			
		bits	Credit	is	0 1 : 5 15 :							
General Ledger Control Account	6	102	620	1	Cash in Demand Deposits Cash in Time Deposits							
	✓	For			FORM TITLE	Note	ВА	LANCE	COLUMNS	AFFECT	ED	Trans
	0					WIIII	Author	Enc	Ded	Ехр	Bel	Codes
LIOU	RE	43	1	Expe	nditure Control Ledger							
Control		43:	2	Incor	ne Control Ledger		Est	Rec	Coll	Bal		
sidiary Ledger	NONE	43:	3	Incom	ne Clearance Control Ledger		Coll	Trans	Ref	Bel		
Saus !		For			FORM T	ITLE					Aff.	Decrease
Detail		45	1		Demand Deposit Ledger						Χ	
	4411	45	2	Bank	Time Deposit Ledger							Χ
NOTES												

7////							TR	RANSAC	CTION	A	DE	SCRIPT	TION				
TITLE		Trai	nsfer	fro	om (U.S. 7	Freasur	ry									
DETAILS															ent bene er by te	efit elegram.	
	F	orm C	ode							F	ORM T	TTLE					
Source		391			Jou	ırnal	Vouch	ier									
Register		419			Ger	neral	Registe	er									
		Co	de						GENE	RAL C	ONTRO	OL ACCO	OUNT TI	TLE			
General Ledger Control Account	6	Cash in Demand Depo 6202 Cash with U.S. Treasu															
	\vee	Cod					FORM '	TITLE			Note	BA	LANCE C	Ded	AFFECT Exp	ED Bal	Trans Codes
ion	RED	43	1	E	xpen	diture	Contro	ol Ledge	er								
Subsidiary Ledger Transaction Detail Control	REQUIRED	432	2	In	com	e Con	trol Le	dger		ī		Est	Rec	Coll	Bal		
sidiary Led	NONE	433	3	In	com	e Clea	rance (Control	Ledger			Coll	Trans	Ref	Bal		
Sut		For	m le						FORM								Decrease
Det	W/// W//	451	-	Ва	ank	Dema	and De	eposit	Ledger	r						X	
NOTES																	

					TRAI	NSACTION	A 1	DE	SCRIPT	ION					
TITLE		U.S.	Tre	asuı	ry Obligation Liq	uidated									
DETAILS		Inve	stme	nts	in U.S. Treasury	obligations	are liqu	ida	ated. (a)						
	Fo	rm C	ode				FORM	TI	TLE						
Source		391			Journal Voucher										
Register		419			General Register										
	-	Co	de Credi			GENER	AL CONTI	RO	L ACCO	UNT TI	TLE				
General Ledger Control Account	6	1102		Investments at Cost Interest Purchased											
T	\checkmark	For			FORM TI	LLE	No	te	BAL	ANCE C	OLUMNS	AFFECT	ED	Trans	
rion	RED	43	1	E	xpenditure Control	Ledger			Author	Enc	Ded	Ехр	Bel	Codes	
Control	-	43	2	lr	come Control Ledg	er			Est	Rec	Coll	Bal			
Subsidiary Ledger Transaction	NONE	43	3	Ir	come Clearance Co	ntrol Ledger			Coll	Trens	Ref	Bel			
Sub	*////	For	m ie			FORM T	TITLE						Aff	Decrease	
Detail		45	51	Ba	nk Demand Depo	osit Ledger							X		
NOTES					osit is to be mad arned for the Ge			epo	ort pre	pared f	or the	net am	ount		

TRANSACTION DESCRIPTION TITLE Dishonored Checks are Purchased Dishonored checks are purchased by Treasurer's check; charged to the applicable DETAILS accounting entity; and returned to the cognizant agency. (a) Form Code FORM TITLE Source 351 Treasurer's Check Issued Summary Register 417 Treasurer's Check-Agency Warrant Register Code GENERAL CONTROL ACCOUNT TITLE Debits Credits 7102 Accountability for Cash in Treasury General Ledger Control Account 6102 Cash in Demand Deposits Form FORM TITLE Note BALANCE COLUMNS AFFECTED Trans Code Codes Exp Author Enc Ded REQUIRED 431 Expenditure Control Ledger Transaction Bal Est Rec Coll 432 Income Control Ledger Subsidiary Ledger NONE Coll Trans Ref Bal 433 Income Clearance Control Ledger Form Affect Increase Decrease FORM TITLE Detail 453 Cash Accountability Ledger X 451 Bank Demand Deposit Ledger X (a) The agency is responsible for the collection of the returned check and preparing the VOTES

needed journal voucher to account the transaction in the applicable accounting entity.

					TRANSACTION 🛕	DI	SCRIPT	ION								
TITLE		Age	ncy V	Varran	nt Account Established											
DETAILS		Age	ncy v	varran	it accounts are established, augi	mente	ed or re	eplenish	ed.							
	Fo	orm C	ode		FC	ORM T	ITLE									
Source		391		Jo	urnal Voucher											
Register		419		Ge	eneral Register											
		Co			GENERAL CO	ONTRO	OL ACCO	UNT TI	TLE							
	De	bits	Credit	S												
General Ledger Control Account	7	102	7100		Accountability for Cash in Treasury Accountability for Agency Warrant Accounts											
	./	Fore			FORM TITLE		200	ANCE	OLUMNS	AFFECT	ED	-				
1	Y	Cod	6		TOTAL TITLE	Note	Author	Enc Enc	Ded	Exp	Bal	Trans Codes				
ion	3ED	43		Expe	nditure Control Ledger											
Subsidiary Ledger Transaction	REQUIR		-				Est	Rec	Coll	Bal	47111111111					
Control	3EO	432	2	Incor	me Control Ledger											
edpe			-			1111111										
7 /1	NONE	433	3	Incor	me Clearance Control Ledger		Coll	Trans	Ref	Bal		MAHAMAHAK.				
psidie																
Sul Su		Cod	a		FORM TITLE						Increase	Decrease				
Detail		455		Cash	Accountability Ledger						X	X				
NOTES		,,,,,		13011	gency Warrant Account Ledger X											

24444					****	***				101	17					*************	
							Т	RANS	ACTIO	N 🛕	D	ESCRIP	TION				
TITLE		Aud	itor's	W	/arı	rants a	re Iss	ued									
DETAILS		War	rants	are	e d	drawn	by the	e Stat	e Auc	ditor au	ıthoriz	ing the	e disburs	sement	of trea	sury cash	٦.
	Fo	orm C	ode								FORM	TITLE					
Source		381			A	uditor'	s War	rant									
Register		415			W	arrant	Regis	ter									
		Co		口	Γ				GE	NERAL	CONTR	OL ACC	OUNT TI	TLE			
	De	bits	Credi	S	-												
General Ledger Control Account	7	102	Accountability for Cash in T Accountability for Outstandin														
	\checkmark	Cod					FORM	TITLE			Note		ALANCE (Trans Codes
	G	43	1	E	χne	enditure	Conti	rol Ler	doer			Author	Enc	Ded	Ехр	Bel	Codes
ction	I.B.	40			Apr			0. =00									
Control		43:	2	łn	100	me Cor	ntrol L	.edger				Est	Rec	Coll	Sel		MINIMALLI
bsidiary Ledger Transaction	NONE	43:	3	ln	ıco	me Cle	arance	Contro	ol Ledg	ger		Coll	Trens	Ref	Bel		Ullimatilli.
3	* ////////////////////////////////////	For						-	FOR	M TITLE						Aff	Decrease
Detail	//////	453	3	Cas	ish	Accou	untabi	lity L	.edger								X
19	/////////////////////////////////////	454		Оu	uts	tandin	g Warı	rant L	edger							X	
NOTES																	

						TRANSA	CTION A	DE	SCRIPT	ION							
TITLE		Age	ncy \	War	rants Ar	e Issued											
DETAILS		Age	ncy \	Narı	rants are	e issued by	an authorized	d agen	cy.								
	Fo	rm C	ode				F	ORM T	ITLE								
Source		352			Agency	Warrants Is	sued Summar	У									
Register		417			Treasure	er's Check -	-Agency War	rant S	Summar	У							
	De	Co	Credit				GENERAL (CONTRO	L ACCC	UNT TI	TLE						
General Ledger Control Account	7	103	720	7	Accountability for Agency Warrant Accounts Accountability for Outstanding Warrants .												
	√	For				FORM TITLE		Note	ВА	LANCE C	OLUMNS	AFFECT	ΓED	Trans			
tion	RED	43		E>	kpenditur	e Control Led	lger		Author	Enc	Ded	Ехр	Bel	Codes			
Control	REQUIRED	43	2	In	coma Co	ntrol Ledger			Est	Rec	Coll	Bal					
Subsidiary Ledger Transaction	NONE	43	3	In	come Cle	earance Contro	ol Ledger		Coll	Trans	Ref	Bel					
	//////	For	m ie				FORM TITLE						Aff	Decrease			
Detail		453	3	Ag	ency W	arrant Accou	unt Ledger							Х			
NOTES	<i>41114.</i>	454	†	OL	ustandir	g Warrant L	.eager						X				
NO																	

G116 TRANSACTION DESCRIPTION Presented Warrants are Purchased Presented warrants are purchased from treasury clearing house banks by treasurer's check. DETAILS FORM TITLE Form Code Source 351 Treasurer's Check Issued Summary Register 417 Treasurer's Check-Agency Warrant Register Code GENERAL CONTROL ACCOUNT TITLE Debits Credits 7201 General Ledger Control Account Accountability for Outstanding Warrants 6102 Cash in Demand Deposits Form FORM TITLE BALANCE COLUMNS AFFECTED Trans Note Code Codes Author Enc Ded Ехр Bel REQUIRED 431 **Expenditure Control Ledger** Subsidiary Ledger Transaction Coll Bal Est Rec 432 Income Control Ledger NONE Coll Trans Ref Bal 433 Income Clearance Control Ledger Form Affect Increase Decrease FORM TITLE Datail 454 Outstanding Warrant Ledger X

X

451

NOTES

Bank Demand Deposit Ledger

			_						0111							
							TRANS	ACTION		DI	SCRIP	TION				
TITLE		Pres	ented	N E	Varr	rants Ca	shed Are	Purchas	sed							
DETAILS							d directly ashier by				nd cash	ned. Ca	ashed w	arrants	are	
	Fo	orm C	ode						FO	RM T	ITLE					
Source		351			Tre	easurer's	s Check	Issued S	ummar	/						
Register		417			Tre	easurer's	s Check –	-Agency	Warrar	nt Re	egister					
		Co	de		-			GENE	RAL CO	NTRO	OL ACC	OUNT TI	TLE			
General Ledger Control Account		201	610				tability f Demand			Warı	rants					
	$ \vee $	Ford				F	ORM TITL	E		Note	BA	LANCE (Ded	Exp	FED Bal	Trans Codes
uo	E	43	1	Ε	xpe	enditure (Control Le	edger		41111111	Addio		544			
Subsidiary Ledger Transaction	1-1	43	2	lr	ncor	me Contr	rol Ledger				Est	Rec	Coll	Bal		
bsidiary Lea	NONE	43:	3	lr	ncor	me Cleara	ance Cont	rol Ledge	r		Coll	Trans	Ref	Bai		
Su		For Cod 454	ie	0	Litet	tanding	Warrant		TITLE						Increese	Decrease X
Detail		451					d Depos		r						_	X
NOTES																

					-					G11	8						
							TR	RANSAC	TION	A	D	ESCRIPT	TION				
TITLE		Sto	p Pay	/me	ent	Notic	æs are	sissued									
DETAILS		two (a)	way:	s: cel	war	rant v	with no	n a warı no dupli sue dup	icate;o	or	orize	d by tl	ne State	e Audito	or in o	ne of	
	1	orm C	ode							FC	RM 1	TITLE					
Source		391			Jou	ırnal '	Vouch	ner (sup	ported	d by a	Stop	o Paym	ent No	tice)			
Register		419			Ger	neral	Ledger	r									
	1	Co Debits	Credit	ts	-				GENE	RAL C	ONTR	OL ACC	DUNT TI	TLE			
General Ledger Control Account																	
	V	Fore					FORM	TITLE			Note	ВА	LANCE C	OLUMNS	AFFECT	red	Trans
ction	EQUIRED			Ę:	xpen	diture	Contro	ol Ledge	ır			Author	Enc	Ded	Exp	Bel	Codes
Gontrol	1 4		2	In	ncom	e Con	trol Le	edger				Est	Rec	Coll	Bal		
Subsidiary Ledger Transaction	NONE	43:	3	In	ncom	ie Clea	rance (Control	Ledger			Coll	Trens	Ref	Bal		
		For	m de					1	FORM	TITLE						Increase	Decrease
Detai		454		Οι	utsta	anding	Warra	ant Le	edger								X
0		453	3	Ca	ash /	Accou	ıntabili	lity Led	lger							X	
VOTES		(a) F	ollow	/ W	varra	nt iss	ued pr	rocedur	e.								

_													011						_			
								TR	IANS	SAC	CTIO	N	A	D	ESC	RIPT	ION					
TITLE		Stale	-date	ed \	War	rants	are	Ca	ince	lled	i											
DETAILS		Stale State				rants	are	car	ncel	lled	froi	m (outst	andin	g v	varra	nts reg	ister (rec	eived fi	rom the	
	Fo	rm Co	ode										F	ORM	TITI	LE.						
Source		391			Joi	ırnal	Vo	uche	er (s	sup	port	ted	by S	Stale-	date	ed W	/arrants	Repo	ort))		
Register		419			Ge	neral	Reg	giste	er													
		Coo	de Credi								GEI	NER	AL C	ONTR	OL	ACC	DUNT T	ITLE				
General Ledger Control Account		201	710	Accountability for Outstanding Warrants Accountability for Cash in Treasury																		
	\checkmark	Ford					FO	RM	TITL	LE				Note	_				_	AFFECT		Trans Codes
0	Ω	43		E	хре	nditui	e Co	ontro	ol L	.edge	er				A	uthor	Enc	Ded		Ехр	Bal	00000
Subsidiary Ledger Transaction	REQUIRED	432	2	_		ne Co									E	st	Rec	Coll		Bal		
sidiary Ledg	NONE	43:	3	In	ncor	ne CI	earan	ice (Cont	trol	Led	ger			C	oll	Trans	Ref		Bal		
Sub	/////////////////////////////////////	For	8										ITLE								Aff	Decrease
Detail		454				andi:															X	X
NOTES	<i>411111,</i>												warr	ant v	vill	be i	issued.					

3////						TRANSACTION	A	DE	SCRIPT	ION				
TITLE		Trai	nsfei	be	tween Acco	ounting Entities						Nama da	uuuuuuuuu	uunnasuu
DETAILS		A	tran	sfer	between o	r among account	ing entiti	es	is reco	rded.				
	Fo	orm C	ode				FORM	1 T	TTLE					
Source		331			No Warran	nt Transfer of Fu	ınds							
Registar		418			No Warrar	nt Transfer Regis	ter							
		Co	de			GENE	RAL CON	rRC	L ACCC	OUNT TI	TLE			
General Ledger Control Account	7	102	710		Account Account	tability for Cash	in Treasu	iry				-		
	\checkmark	For			FC	ORM TITLE	N	ote	ВА	LANCE C	OLUMNS	AFFEC	TED	Trans
ion	3ED	43	1	E	xpenditure C	Control Ledger			Author	Enc	Ded	Ехр	Bel	Codes
Control	14	43:	2	lr	ncome Contro	ol Ledger	///		Est	Rec	Coll	Bel		
Subsidiary Ledger Transaction	NONE	43:	3	lr	ncome Cleara	nce Control Ledge	,		Coll	Trans	Ref	Bal		
Subs		For Cod 450	ie i	Ca	ash Accoun	FORM tability Ledger	TITLE						Aff Increase X	Decrease X
NOTES														

							TRANSAC	TION		DE	SCRIPT	ION				
TITLE		Pres	ented	I W	Varran	ts are R	egistered									
DETAILS		Warı the	rants State	pr	esente charç	ed for pa	ayment a rest on a	are regi imcunts	stered s regist	beca ered	ause of until	insuffi redeem	cient tr	easury	cash and	1
	Fo	orm C	ode						FOF	RM T	ITLE					
Source		391			Journ	nal Voud	cher									
Register		419			Gene	eral Regi	ster									
	D	Co	de Credit		-	a		GENEF	AL CO	NTRO	L ACCC	UNT TI	TLE			
General Ledger Control Account	7	201	7202				ility for ility for									
	\checkmark	Fore				FORM	M TITLE			Note			OLUMNS			Trans Codes
tion	RED	43	1	E	xpendi	iture Con	trol Ledge	er			Author	Enc	Ded	Ехр	Bal	
Subsidiary Ledger Transaction	_	43	2	lı	ncome	Control	Ledger				Est	Rec	Coll	Bel		
bsidiary Lec	NONE	43:		Ir	ncome	Clearance	e Control	Ledger			Coll	Trans	Ref	Bal		
Su		Coc	le	0		dina Ma	mant L	FORM 7	TITLE						Aff Increase	Decrease
Detail		454		U	utstan	iding Wa	irrant Li	edger								X
NOTES																

_						_								
				TRANSACTION		DE	SCRIPT	ION						
TITLE	Reg	istere	d V	Warrants are Purchased										
DETAILS	Trea paid		cas	sh is sufficient and registered	d warran	ts	are purc	hased a	and inte	erest du	ue is			
	Form 0	ode			FORM	1 T	ITLE			-				
Source	351			Treasurer's Check Issued Su	mmary									
Register	417			Treasurer's Check—Agency	Warrant	Re	gister							
		ode		GENE	RAL CONT	ΓRC	L ACCO	UNT TI	TLE					
	Debits	Credi	ts		· · · · · ·									
General Ledger Control Account	7101 7202	610	Accountability for Treasury Cash (a) Accountability for Registered Warrants Cash in Demand Deposits (a)											
П	√ For			FORM TITLE	N	ote	BAI	LANCE C	OLUMNS	AFFECT	red	Trans		
ion	Q3 43	1	E	xpenditure Control Ledger			Author	Enc	Ded	Ехр	Bal	Codes		
Subsidiary Ledger Transaction	REQUIRED	2	Ir	ncome Control Ledger			Est	Rec	Coll	Bal				
sidiary Led	NON 43	3	In	ncome Clearance Control Ledger			Coll	Trens	Ref	Bal				
	For Co.			FORM	TITLE						Aff	ect Decreese		
Detail	45		_	nk Demand Deposit Ledger								X		
	453	3	Ca	sh Accountability Ledger		_						X		
OTES	(a)			erest expense is paid and ch e interest charge has been m								otice		

						TRAN	ISACTION	A	DE	SCRIPT	ION				
TITLE		Bon	ds So	old:	Long-	Term Deb	t Fund								
DETAILS		Bon	ds ar	e so	ld and	the princi	pal amoun	t of the	to	tal deb	ot is re	corded.			
	F	orm C	ode					FORM	T	TLE					
Source		391		J	Journal	Voucher									
Register		419		C	General	Register									
		Co		H			GENER	AL CONT	RO	L ACCC	OUNT TI	TLE			
General Ledger Control Account		6501	910			ints to be s Payable	Provided 1		-						
	\checkmark	For				FORM TIT	LE	No	_				AFFECT		Trans Codes
ion	RED	43	1	Ex	penditure	Control L	.edger			Author	Enc	Ded	Exp	Bel	Codes
Subsidiary Ledger Transaction	In	43:	2	Inc	ome Cor	ntrol Ledge	r			Est	Rec	Coll	Bal		
bsidiary Lec	NONE	43:	3	Inc	ome Cle	arance Con	trol Ledger			Coll	Trans	Ref	Baf		
Sul		For					FORM T	TTLE						Af Increese	Decrease
Detail									_						
NOTES															

7////							H102				<i>''</i>		
						TRANSACTION	D	ESCRIPT	TION				
TITLE		Sinl	cing	Fui	nd Collections	: Long-Term De	ebt Fund		_				
DETAILS					ollected by a utstanding, are	Sinking Fund ac recorded.	count to	be used	to reti	re the <u>c</u>	principa	l portion	n
	F	orm C	ode				FORM	TITLE					
Source		391			Journal Vouc	cher							
Register		419			General Regi	ster							
	-	Co	de Credi			GENER.	AL CONTR	OL ACC	OUNT TI	TLE			
General Ledger Control Account	6	5510	650	1		Available in Sink o be Provided to				ts			
T	✓	For			FORM	TITLE	Note	ВА	LANCE C	OLUMNS	AFFEC	ΓED	Trans
tion	RED	43		Ε	xpenditure Con	trol Ledger		Author	Enc	Ded	Ехр	Bel	Codes
Control	14	432	2	Is	ncome Control	Ledger		Est	Rec	Coll	Bal		Militaria
Subsidiary Ledger Transaction	NONE	43:	3	Ir	ncome Clearance	Control Ledger		Coll	Trens	Ref	Bel		
Subsi		For	m le			FORM T	ITLE				1	Aff Increase	oct Decrease
NOTES						·							

						1	RANSACTIO	N A		SCRIPT	ION				
TITLE		Bon	ds Pr	inc	cipal Re	tired:	Long-Term	Debt Fu	ınd						
DETAILS		To r Fund		d b	oond pri	ncipal	paid from	a Sinking	, Fun	d accou	unt in	the Lor	ng-Term	Debt	
	Fo	orm C	ode					FC	RM T	ITLE					
Source		391			Journal	Vouc	her								
Register		419			General	Regis	ter								
	De	Co	de Credi	ts			GE	NERAL C	ONTRO	L ACCO	OUNT TI	TLE			
General Ledger Control Account	0101			0		ds Paya unts A	able vailable in	Sinking I	-und	Accour	nts				
	\vee	Ford				FORM	TITLE		Note	BA	LANCE C	OLUMNS	AFFECT Exp	ED	Trans Codes
uo	3ED	43	1	E	xpenditu	re Cont	rol Ledger		41111111	Author	Enc	Ded	EXP	Del	
Subsidiary Ledger Transaction		43:	2	lı	ncome Co	ontrol	Ledger			Est	Rec	Coll	Bel		
sidiary Led	NONE	43	3	lı	ncome Cl	learance	Control Led	lger		Coll	Trans	Ref	Bal		
Sub Detail		For			FORM TITLE					Affi Increase	Decrease				
De				_											
NOTES															

					TRANSACTION	A	DI	ESCRIPT	ION						
TITLE		Not	es Iss	ued	: Long-Term Debt Fund										
DETAILS		Note	es are	e iss	ued for loans received by a S	State ac	COL	inting e	ntity.						
	Fo	rm C	ode			FOR	ЛΊ	ITLE							
Source		391			Journal Voucher										
Register		419			General Register										
	Code Debits Credits GENERAL CONTROL ACCOUNT TITLE														
General Ledger Control Account	6501		910	2	Amounts to be provided to Notes Payable	o Retire	· L	ong-Ter	m Deb	ts					
T	\checkmark	For			FORM TITLE	N	ote				AFFECT		Trans Codes		
tion	RED	43	1	Ex	penditure Control Ledger			Author	Enc	Ded	Ехр	Bal	Codes		
Control		43:	2	inc	come Control Ledger			Est	Rec	Coll	Bal				
Subsidiary Ledger Transaction	NONE	43:	3	Inc	Income Clearance Control Ledger			Coll	Trans	Ref	Bal				
Subs		For			FORM T	ITLE						Aff Increase	oct Decrease		
NOTES															

					TRAI	NSACTION A	DE	SCRIP	TION					
TITLE		Sink	ing	Func	d Collections: L	ong-Term Debt	Fund				, unnutur	numuumma		
DETAILS					lected by a Sink tanding, are reco		nt to t	oe used	l to retir	e the <u>p</u>	rincipal	portion		
	Fc	orm C	ode			F	ORM T	ITLE						
Source		391		J	ournal Voucher									
Register		419		G	General Register									
	-	Co	de Credit		GENERAL CONTROL ACCOUNT TITLE									
General Ledger Control Account	Control Account		650	1		able in Sinking f				ts				
	\checkmark	Ford			FORM TI	TLE	Note		LANCE C				Trans Codes	
ction	IRED	43	1	Exp	penditure Control	Ledger		Author	Enc	Ded	Exp	Bal	Codes	
Gontrol	141	432	2	Inco	ome Control Ledg	er		Est	Rec	Coll	Bel			
Subsidiary Ledger Transaction	NONE	43:	3	Inco	ome Clearance Co	ntrol Ledger		Coll	Trans	Ref	Bel			
Sub	/////////////////////////////////////	For				FORM TITLE						Aff Increase	ect Decrease	
Detail														
NOTES														

				TRANSACTION	▲ DI	ESCRIPT	ION							
TITLE		Note	Princi	pal Retired: Long-Term Deb	t Fund									
DETAILS		To red	cord r	note principal paid from a Sin	king Fund	accoun	t in the	e Long-	Term D	ebt Func	i.			
	For	m Code			FORM 1	TITLE								
Source	(391		Journal Voucher										
Register	4	419		General Register										
	Deb	Code	edits	GENERAL CONTROL ACCOUNT TITLE										
General Ledger Control Account	General Ledger Control Account 6		510	Notes Payable Amounts Available in Sinl	king Fund	Accoun	its							
	√	Form Code		FORM TITLE	Note	ВА	LANCE C	OLUMNS	AFFECT	red	Trans Codes			
uo	ED	431	E	xpenditure Control Ledger		Author	Enc	Ded	Ехр	Bal	Codes			
Subsidiary Ledger Transaction	NONE REQUIRED	432	31	ncome Control Ledger		Est	Rec	Coll	Bel					
sidiary Leds	NONE	433	1	ncome Clearance Control Ledger		Coll	Trans	Ref	Bel					
Sub		Form Code		FORM 1	TITLE					Affi	Decreasa			
NOTES														

					J1	01								
					TRANSACTION	D	ESCRIPT	ION						
TITLE		Ger	neral	Fix	ted Asset Fund: Assets Records	ed								
DETAILS					es for equipment or capital outla zed in the General Fixed Asset I		orded in	n specif	ied acc	ounting	entities			
	F	orm C	ode			FORM	TITLE							
Source		391)1		Journal Voucher									
Registar		419			General Register	Register								
	Code Debits Credits				GENERAL CONTROL ACCOUNT TITLE									
General Ledger Control Account	6401		810 810 810 810	2 4 6	Land Buildings Other Improvements Equipment Other Fixed Assets Construction Work in Progress General Fund Fixed Asset Investments Earmarked Revenue Fund Fixed Asset Investments Federal and Private Revenue Fund Fixed Asset Investments Bonds Proceeds and Insurance Clearance Fund Fixed Asset Investments Revolving Fund Fixed Asset Investments									
	\checkmark	For			FORM TITLE	Note	ВА	LANCE C	OLUMNS	AFFECT	ED	Trans		
tion		43	1	E	xpenditure Control Ledger		Author	Enc	Ded	Exp	Bal	Codes		
Subsidiary Ledger Transaction	Required	43	2	In	come Control Ledger		Est	Rac	Coll	Bal				
sidiary Lec	433 Voue		In	come Clearance Control Ledger		Coll	Trans	Ref	Đal					
Suk		For	m je		FORM TITLE						Aff Increase	Decreese		
Detail														
VOTES														

munici		MANUFACTURE OF THE PARTY OF THE	J1	02									
			TRANSACTION	D	ESCR IP1	TION							
TITLE	Gen	eral Fi	ixed Assets: Sold or Liquidated										
DETAILS	Ger	neral fix	xed assets, sold or liquidated, are r	ecored	in the	Genera	l Fixed	Asset F	und.				
	Form (Code		FORM	TITLE								
Source	391		Journal Voucher										
Register	419		General Register	General Register									
	Debits	Credits	GENERAL CONTROL ACCOUNT TITLE										
General Ledger Control Account	8101 8102 8104 8106 8107	6401 6402 6403 6405	Buildings Other Improvements	ed Ass Fund F Clear	set Inversixed As ance Fu	sset Inv	estmen		ments				
	√ For		FORM TITLE	Note	ВА	LANCE (COLUMNS	AFFECT	ED	Trans			
on	G 43		Expenditure Control Ledger		Author	Enc	Ded	Ехр	Bal	Codes			
er Transact Control	REQUIR	2	Income Control Ledger		Est	Rec	Coll	Bal					
idiary Ledger Transaction	NON 43	13	Income Clearance Control Ledger		Coll	Trans	Ref	Bel					
Subsi	For		FORM TITLE						Aff	ect Decrease			
NOTES													

							3103								
						TRANSACTION	V 🛕	DE	SCRIPT	ION					
TITLE	G	enera	l Fix	ed A	Assets:	Allocation									
DETAILS		Con	struc	tion) Work	in Progress is trans	ferred to	mor	e descri	ptive ad	ccounts.				
	Fo	orm Co	de				FOI	RM T	ITLE						
Source		391			Journal	Voucher									
Register		419			Genera	Register									
		Co		\Box	GENERAL CONTROL ACCOUNT TITLE										
	De	ebits	S Credits GENERAL CONTROL ACCOUNT TITLE												
General Ledger Control Account	6402 6403 6404 6405 640			ô	Equi Othe	lings r Improvements pment r Fixed Assets truction Work in F	Progress								
П	V	For				FORM TITLE		Note	ВА	LANCE C	OLUMNS	AFFECT	ED	Trans	
tion	RED			Ex	kpenditu	re Control Ledger			Author	Enc	Ded	Ехр	Bal	Codes	
Subsidiary Ledger Transaction	NONE REQUIRED	43	2	ln	come C	ontrol Ledger		<i>'////////////////////////////////////</i>	Est	Rec	Coll	Bal			
sidiary Lec	NON 433		In	come C	earance Control Led	ger		Coll	Trans	Ref	Bei				
Sub		For	m			FOR	M TITLE						Aff	Decrease	
Detail															
Н											L				
NOTES															

GENERAL LEDGER CONTROL ACCOUNT SUMMARY

The control accounts included in the General Ledger Control Account Summary are those identified in Volume One Chapter 6 – Information and Control Core.

Each control account will be individually identified as an integral part of the information and control core. They are analyzed also in the summary to provide a convenient source of reference regarding each accounts' usage in an operational environment.

CONTROL ACCOUNT INDEX

CODE	TITLE
1101	Cash Change Funds
1102	Imprest Cash Funds
1103	Agency Warrant Account
1104	Treasury Cash Clearing
1105	Cash in Treasury
1201	Accounts Receivable—Income
1202	Accounts Receivable—Trade
1203	Accounts Receivable—Expenditure Abatements
1204	Accounts Receivable—Dishonored Checks
1205	Advances Receivable
1301	Due From State Funds
1302	Due From Federal Government
1303	Due From Local Agencies
1401	Coupons Submitted for Collection
1402	Securities Submitted for Collection
1403	Condemnation Deposits
1501	Inter-Entity Loans Receivable
1601	Mortgages
1602	Federal Securities at Par
1603	Federal Securities at Cost
1604	State Securities at Par
1605	State Securities at Cost
1606	Local Government Securities at Par
1607	Local Government Securities at Cost
1608	Other Investments at Par
1609	Other Investments at Cost
1610	Unamortized Premiums
1611	Interest Purchased
1701	Land
1702	Buildings
1703	Other Improvements
1704	Equipment
1705	Other Fixed Assets
1706	Construction Work in Progress

CODE	TITLE
1707	Accumulated Depreciation—Buildings
1708	Accumulated Depreciation—Other Improvements
1709	Accumulated Depreciation—Equipment
1710	Accumulated Depreciation-Other Fixed Assets
1801	Property Held in Trust
1802	Merchandise Inventory
1803	Encumbrances
1901	Expense Advances to Employees
1902	Transfers to the Construction Advance Account
1903	Advances to Fiscal Agents
1904	Other Advances
1905	Other Prepayments
2101	Accounts Payable
2102	Inter-Entity Loans Payable
2201	Accountability for Advances
2301	Accrued Support Expenditures
2302	Accrued Capital Outlay Expenditures
2303	Accrued State Aid and Benefits
2304	Accrued Local Assistance Expenditures
2305	Accrued State Grants
2306	Accrued Federal Grant Transfers
2307	Accrued Fiduciary Disbursements
2308	Accrued Operating Expenses
2309	Accrued Transfers—Out
2310	Accrued Income Refunds
2311	Accrued Income Refunds-Clearance
2315	Accrued Disbursements-Other
2401	Reserve for Accounts Receivable-Income
2402	Reserve for Advances Receivable
2403	Reserve for Encumbrances
2501	Unaccumulated Bond Discounts
2502	Unallocated Bond Interest Sold
2503	Accountability for Stale-Dated Warrants
3101	Estimated Revenue .
3102	Estimated Operating Income
3103	Estimated Federal Grant and Cost Sharing Income
3104	Estimated Private Grant Income

CODE	TITLE
3105	Estimated Interest Income
3106	Estimated Investment Earnings
3107	Estimated Fiduciary Income
3108	Estimated Pro-Rata Income
3109	Estimated Bond Proceeds
3110	Estimated Asset Sale Proceeds
3111	Revenue Appropriations
3112	Estimated Income Collections Clearing - State
3113	Estimated Income Collections Clearing - Other
3114	Estimated Reimbursements
3115	Estimated Sinking Fund Revenue
3116	Estimated Sinking Fund Contributions
3117	Estimated Excess Sinking Fund Transfers
3118	Estimated Income — Other
3201	Support Appropriations
3202	Capital Outlay Appropriations
3203	State Aid and Benefit Appropriations
3204	Local Assistance Appropriations
3205	Authorized State Grants
3206	Anticipated Federal Grant Transfers
3207	Authorized Fiduciary Disbursements
3208	Authorized Operating Expenses
3209	Authorized Transfers—Out
3210	Anticipated Income Refunds
3211	Anticipated Income Refunds — Clearance
3212	Authorized Bond Retirement Disbursements
3213	Authorized Bond Interest Expense
3214	Anticipated Fiscal Agent Fees
3215	Appropriations — Other
3216	Anticipated Expenditure Allocations
4101	Fund Balance – General
4201	Fund Balance — Special Trusts
4301	Working Capital Advanced
5101	Revenue
5102	Operating Income
5103	Federal Grant and Cost Sharing Income
5104	Private Grant Income

CODE	TITLE
5105	Interest Income
5106	Investment Earnings
5107	Fiduciary Income
5108	Pro-Rata Income
5109	Bond Proceeds
5110	Asset Sale Proceeds
5111	Revenue Appropriations
5112	Income Collections Clearing - State
5113	Income Collections Clearing - Other
5114	Reimbursements
5115	Sinking Fund Revenue
5116	Sinking Fund Contributions
5117	Excess Sinking Fund Transfers
5118	Income-Other
5201	Support Expenditures
5202	Capital Outlay Expenditures
5203	State Aid and Benefit Expenditures
5204	Local Assistance Expenditures
5205	State Grants
5206	Federal Grant Transfers
5207	Fiduciary Disbursements
5208	Operating Expenses
5209	Transfers—Out
5210	Income Refunds
5211	Income Refunds - Clearance
5212	Bond Principal Payments
5213	Interest Expense
5214	Fiscal Agent Fees
5215	Disbursements — Other
5216	Prior Year Expenditure Adjustments
6101	Cash on Hand
6102	Cash in Demand Deposits
6201	Cash in Time Deposits
6202	Cash With U.S. Treasury
6301	Investments at Cost
6302	Purchased Interest

CODE	TITLE
6401	Land
6402	Buildings
6403	Other Improvements
6404	Equipment
6405	Other Fixed Assets
6406	Construction Work in Progress
6501	Amounts to be Provided to Retire Long-Term Debts
6510	Amounts Available in Skinking Fund Accounts
7101	Accountability for Treasury Cash Clearing
7102	Accountability for Cash in Treasury
7103	Accountability for Agency Warrant Accounts
7201	Accountability for Outstanding Warrants
7202	Accountability for Registered Warrants
8101	General Fund Fixed Asset Investments
8102	Earmarked Revenue Fund Fixed Asset Investments
8104	Federal and Private Revenue Fund Fixed Asset Investments
8106	Bond Proceeds and Insurance Clearance Fund Fixed Asset Investments
8107	Revolving Fund Fixed Asset Investment
9101	Bonds Payable
9102	Notes Payable

	GENERAL LEDGER CONTROL	ACCOUNT SUMMARY	1101	
	Account Title Cash Change Funds			
Description	Identifies monies withdrawn from the Treasury to be used to provide change needed to conduct cashiering operations.			
	NORMAL ACC	COUNT BALANCE	X Debit Credit	
Subsidiary Ledgers				
	TYPICAL ACCOU	INT TRANSACTIONS		
	Debits	Credits		
	111—Cash Change Funds Established	C112—Cash Change Fund: Return	ned to Treasury	
		40,40		

GENERAL LEDGER CONTROL ACCOUNT SUMMARY 1102 Account Account Imprest Cash Funds ▲ Number ▲ Title Identifies monies withdrawn from the Treasury to make relatively small cash purchases. Accountability for imprest cash funds is made up, at any particular point in time, by cash Description on hand and authorized paid-outs. Imprest cash funds are replenished periodically through submission of claims summarizing authorized paid-outs. Debit NORMAL ACCOUNT BALANCE Credit Ledger cards are to be maintained by the agency identifying to whom each cash purchase fund is assigned. TYPICAL ACCOUNT TRANSACTIONS Debits Credits C121-Imprest Cash Purchase Funds: Established C123-Imprest Cash Purchase Funds: Returned to Treasury

Notes

Approval to establish cash purchase funds must be obtained from the Department of Administration. Amounts withdrawn are to be held to an absolute minimum to avoid unnecessarily withdrawing investable cash from the Treasury.

The permitted usage of cash purchase funds is described in the Administration Manual.

GENERAL LEDGER CONTROL ACCOUNT SUMMARY Account Account Identifies amounts of cash in Treasury set aside against which authorized agencies write warrants. Agency warrants are redeemed in essentially the same manner as are regular warrants. Agency warrant accounts are reduced by the amount of agency warrants and replenished periodically by Journal Vouchers detailing amounts disbursed and, thereby, justifying the replenishment.

Debits	Credits
C201—Agency Warrant Account: Established C204—Agency Warrant Account: Replenished	C202—Agency Warrants Are Issued: Standard C203—Agency Warrants Issued: Clearance Account Income Refunds

Correlates with Account 7103, Accountability for Agency Warrant Accounts , maintained in the Treasurer's Accountability Fund.

The establishment of Agency Warrant Accounts is subject to the approval of the State Treasurer and the Department of Administration.

	GENERAL LEDGER CONTROL ACCOUNT SUMMARY 1104				
	Account Title Treasury Cash Clearing		Account Number		
Description	Identifies amounts deposited in commercial banks to the credit of the State Treasurer's account which have not yet been officially receipted by the State Treasurer into the State Treasury System.				
	NORMAL ACC	COUNT BALANCE	Debit Credit		
Subsidiary Ledgers	Form 441 — Cash Clearing Ledger				
	TYPICAL ACCOU	INT TRANSACTIONS			
	Debits	Credits			
B311—Income Collections Deposited: Standard B312—Income Collections Deposited: Enterprise Accounts B313—Income Collections Deposited: Income Collections Clearing Account B314—Bonds Sold: Bond Proceeds Recorded		B391—Collections: Treasurer's Recei	pt		

	Accounts
	B313—Income Collections Deposited: Income
Ì	Collections Clearing Account
	B314—Bonds Sold: Bond Proceeds Recorded
	B315—Sinking Fund: Collections
	B316—Collection: Mortgage/Interest Payments
	B317-Bond Interest Sold: Deposited
	B321—Expenditure Abatement Collections
	Deposited: Standard
	B322-Expenditure Abatement Collections
	Deposited: Clearance Account Refunds
	B331-Amounts Due From Other Entities Collected
	and Deposited
į	B351—Bond Retirement: Cash Returned by Fiscal
	Agents
	B361-Property Sold: Enterprise Type Account
	B465—Disposition is made of Condemnation
	Deposits: Non-Enterprise
	C112—Cash Change Fund—Returned to Treasury
İ	C123—Imprest Cash Purchasing Fund—Returned
	to Treasury
	C302—Dishonored Check: Redeposited
	C402—Expense Advances: Repayment

Correlates with Account 7101 - Accountability for Treasury Cash Clearing maintained in the Treasurer's Accountability Fund.

TYPICAL ACCOUNT TRANSACTIONS (CON'T.)		
DEBITS	CREDITS	
C603—Construction Advances: Received From Treasury Funds Account C801—Securities Liquidated: Cost Basis C802—Securities Liquidated: State-Owned Securities Valued at Par C803—Coupons Liquidated C804—Securities and Coupons Submitted for Collection are Collected B4444—Warrant Claim: Accounts Payable	CREDITS	

GENERAL LEDGER CONTROL A	CCOUNT SUMMARY 1105	
Account Title Cash in Treasury	Account Number	
Identifies the amount of an accounting entities cash account held by the State Treasurer.		
NORMAL ACCO	DUNT BALANCE X Debit Credit	
None		
Debits	NT TRANSACTIONS Credits	
B315—Sinking Fund: Collections B341—Inter-Entity Loans: Received B391—Collections: Treasurer's Receipt B392—Interest and Investment Earnings Deposited by Treasurer C501—Transfers: Received by Payroll Revolving Account C502—Transfers: Received by Warrant Clearance Account (Claims) C604—Construction Advances: Received From Non-Treasury Fund Accounts	Credits B411—Warrant Claims: Standard Disbursements B412—Warrant Claims: Miscellaneous Assets/Prepayments B413—Warrant Claims: Budgeted Income Refunds (Non-Clearance) B414—Warrant Claims: Non-Budgeted Income Refunds B415—Warrant Claims: Income Refunds(Clearance B421—Payroll Claim: Non-Central Payroll B431—Warrant Claims: Short-Term Investments B432—Warrant Claims: Long-Term Investments B441—Bond Principal and Interest Payments: Sinking Fund Account B442—Warrant Claim: Condemnation Deposit B443—Warrant Claim: Prior Year Accrual Liquidations B444—Warrant Claim: Accounts Payable B451—Bond Retirement: Fiscal Agent Fees B452—Bond Retirement: Transfers to Fiscal Agen B453—Treasurer's Interest Charges B461—Transfers: To Payroll Revolving Account B462—Authorized Transfers:Out B463—Inter-Entity Invoice: Paid B464—Inter-Entity Loans: Made	

TYPICAL ACCOUNT TRANSACTIONS (CON'T.)			
DEBITS	CREDITS		
To the state of th	B466—Inter-Entity Loans Repaid C111—Cash Change Funds: Established C121—Imprest Cash Purchase Funds: Established C122—Imprest Cash Purchase Funds: Replenished C201—Agency Warrant Account: Established C204—Agency Warrants Account: Replenished C301—Dishonored Checks: Established C401—Expense Advances: Issued		
	C503-Warrants Issued		
	C602—Construction Advances: Made		
	·		

GENERAL LEDGER CONTROL ACCOUNT SUMMARY

1201

Account Title

Accounts Receivable-Income

Account

Number

Description

Identifies amounts billed by non-enterprise accounting entities wherein applicable amounts collected will be accounted in the income group—excluding account 5102 — Operating Income. Amounts recorded in this account are fully reserved in Account 2401 — Reserve for Accounts Receivable—Income.

NORMAL ACCOUNT BALANCE

X Debit Credit

CI

bsidiary

Form 432 - Income Control Ledger (Receivable)

Form 442 - Accounts Receivable Ledger

TYPICAL ACCOUNT TRANSACTIONS

Debits	Credits
B211—Income Receivables: Non-Enterprise	B311—Income Collections Deposited: Standard B313—Income Collections Deposited: Income Collections Clearing Accounts

	GENERAL LEDGE	R CONTROL	ACCOUNT SUMMARY	1202
	Account Title Accounts Receiv	able—Trade		Account Number A
Description	Identifies amounts billed by enterprise-type accounting entities wherein the offset is			
		NORMAL ACC	COUNT BALANCE	Debit Credit
Subsidiary Ledgers				
		TYPICAL ACCOU	INT TRANSACTIONS	
	Debits		Credits	
B212—Income Receivables: Enterprise Accounts B312—Income Collections Deposited: Enterprise Accounts				: Enterprise
otes	The cancellation of all Associ	unto Possivables re	quire the approval of the Department of Δ	dministration

	GENERAL LEDGER CONTROL	ACCOUNT SUMMARY	1203				
Acc	Accounts Receivable—Expenditure	Abatements	Account Number				
Description	Identifies amounts billed in behalf of an accounting entity to recover amounts erroneously expended. Amounts billed are to be credited to an account or accounts in the disbursement group.						
	NORMAL AC	COUNT BALANCE	X Debit Credit				
Form 442 — Accounts Receivable Ledger							
		UNT TRANSACTIONS					
	Debits	Credits					
221-	-Expenditure Abatement Receivables: Standard	B321—Expenditure Abatement Conception Deposited: Standard B322—Expenditure Abatement Conception Deposited: Clearance Acconception Deposited: C	ollections				

Amounts abated automatically restores amounts available for expenditure.

The cancellation of all Accounts Receivables require the approval of the Department of Administration

GENERAL LEDGER CONTROL ACCOUNT SUMMARY				1204			
	Account Accounts Receivable—	Dishonored C	hecks	Account Number			
Description	Identifies the amount of dishonored checks rejected from a deposit credited to an						
	NO	RMAL ACC	OUNT BALANCE	Credit			
Subsidiary Ledgers							
	TYPIC	CAL ACCOUNT	NT TRANSACTIONS				
	Debits		Credits				
C301—Dishonored Checks: Established C302—Dishonored Check: Redeposited C303—Dishonored Checks Cancelled: Income C304—Dishonored Checks Cancelled: Collection Clearing Account C305—Dishonored Checks Cancelled: Expenditure Abatement							

Notes

This entry is based on Notices of Dishonored Checks Purchased prepared by the State Treasurer and transmitted to the agency together with the dishonored check and applicable bank notices.

The cancellation of <u>all</u> Accounts Receivables require the approval of the Department of Administration.

			1205					
Account	GENERAL LEDGER CONTR	OL ACCOUNT SUMMARY	Account					
Title	Advances Receivable		▲ Number ▲					
Description Advan	Identifies amounts requested from accounting entities to be paid into the Construction Advance Account.							
	NORMA	L ACCOUNT BALANCE	X Debit Credit					
5 6	Form 442 — Accounts Receivable Ledger Form 432 — Income Control Ledger (Receivable)							
		ACCOUNT TRANSACTIONS						
	Debits	Credits C603—Construction Advance						
2001—00118	truction Advances: Requested	Treasury Fund Acco C604—Construction Advance Non-Treasury Fund A	unts es: Received From					

Fully offset by account 2402 - Reserve for Advances Receivable.

Notes

GENERAL LEDGER CO	NTROL ACCOUNT SUMMARY	1301					
Account Title Due From State Funds		Account Number					
Identifies amounts due from other State accounting entities wherein a loan is not involved.							
NOR	RMAL ACCOUNT BALANCE	X Debit Credit					
None None							
TYPICA	AL ACCOUNT TRANSACTIONS						
Debits	Cred	its					
A typical application would be to accounting entity. Account is not rese	he recordation of amount of appropriation erved.	transfers due to the					

	GENERAL LEDGER CONTROL ACCOUNT SUMMARY 1302							
	Account Title Due From Federal Government		Account Number					
Description	Identifies amounts anticipated to be received from the Federal government either in the form of grants or cost sharing.							
	NORMAL AC	COUNT BALANCE	X Debit Credit					
Subsidiary Ledgers	None							
	TYPICAL ACCOU	UNT TRANSACTIONS						
	Debits	Credits						
B232	2—Due From Federal Government: Established	B331—Amounts Due From Other Collected and Deposited	Entities					
Notes	Account is not reserved.							

		GENERAL LEDGER CONTROL	ACCOUNT SUMMARY	1303			
	Account Title	Due From Local Agencies		Account Number A			
Description	Identifies amounts due from non-state, non-federal entities to reimburse the State for actual or anticipated expenditures from programs in which the local agencies are obligated to participate.						
		NORMAL ACC	COUNT BALANCE	X Debit Credit			
Subsidiary Ledgers	None						
		TYPICAL ACCOU	INT TRANSACTIONS				
		Debits	Credits				
B233—Due From Local Agencies: Established			B331—Amounts Due From Other Collected and Deposited	Entities			
Notes	A	ccount is not reserved.					

	GENERAL LEDGER CONTROL A	ACCOUNT SUMMARY	1401				
	Account Title Coupons Submitted for Collection		Account Number				
Description	Identifies the amount due on State—owned be for payment.	oond coupons submitted to banks or fiscal age	nts				
	NORMAL ACCO	OUNT BALANCE	Debit Credit				
Subsidiary Ledgers	Agencies are to maintain records as ne bond coupon redemption activities.		r				
							
C803	Debits C804—Securities and Coupons Submitted for Collection are Collected						
Notes							

	GENERAL LEDGER CONTROL A	ACCOUNT SUMMARY	1402					
	Account Title Securities Submitted for Collections		Account Number					
Description	Identifies the amount of State—owned secur collection.	ities submitted to banks or fiscal agents for						
	NORMAL ACC	OUNT BALANCE	Debit Credit					
Subsidiary Ledgers	Agencies are to maintain records as needed to provide adequate control over security redemption activities.							
	Debits Debits	NT TRANSACTIONS Credits						
	1—Securities Liquidated: Cost Basis 2—Securities Liquidated: State-Owned Securities Valued at Par	C804—Securities and Coupons Subm Collection are Collected	nitted for					
Notes								

Account Title Condemnation Deposits Identifies the amount of monies set aside or on deposit with county treasurers pending the settlement of court actions involving property acquisitions. NORMAL ACCOUNT BALANCE Agencies are to maintain ledger cards identifying the disposition and status of condemnation deposits. TYPICAL ACCOUNT TRANSACTIONS Debits Credits B464—Disposition is made of Condemnation Deposits: Non-Enterprise									
Identifies the amount of monies set aside or on deposit with country treasurers pending the settlement of court actions involving property acquisitions. NORMAL ACCOUNT BALANCE X Debit Credit			ACCOUNT SUMMARY						
NORMAL ACCOUNT BALANCE Agencies are to maintain ledger cards identifying the disposition and status of condemnation deposits. TYPICAL ACCOUNT TRANSACTIONS Debits Credits B464—Disposition is made of Condemnation Deposits: Non-Enterprise				Account Number					
Agencies are to maintain ledger cards identifying the disposition and status of condemnation deposits. TYPICAL ACCOUNT TRANSACTIONS Debits Credits B464—Disposition is made of Condemnation Deposits: Non-Enterprise	Description								
Agencies are to maintain ledger cards identifying the disposition and status of condemnation deposits. TYPICAL ACCOUNT TRANSACTIONS Debits Credits B464—Disposition is made of Condemnation Deposits: Non-Enterprise		NORMAL ACC	OUNT BALANCE						
Debits Credits B464—Disposition is made of Condemnation Deposits: Non-Enterprise	Subsidiary	Agencies are to maintain ledger cards identifying the disposition and status of condemnation deposits.							
B464—Disposition is made of Condemnation Deposits: Non-Enterprise									
Deposits: Non-Enterprise				1					
8									
	S								

		GEN	IERAL LEDGER CONTROL A	CCOUNT SUMMARY	1501
A	Account Title		Inter-entity Loans Receivable		Account Number
Description		Ider	tifies amounts loaned by one State acco	unting entity to another.	
			NORMAL ACCO	DUNT BALANCE	X Debit Credit
Ledgers	None				
			TYPICAL ACCOUNT	IT TRANSACTIONS	-
			Debits	Credits	3
Notes					

	GEI	NERAL LEDGER CONTROL A	ACCOUNT SUMMARY	1601
A	Account Title	Mortgages		Account Number
Description	Ide involved.	ntifies amounts invested by the State in r	mortgagesregardless of the type of mortg	age
		NORMAL ACC	OUNT BALANCE	X Debit
Ledgers	Agen this accou		of mortgages to support the baland	ce in
		TYPICAL ACCOU	NT TRANSACTIONS	
		Debits	Credits	
Notes				

	GENERAL LEDGER CONTROL	ACCOUNT SUMMARY	1602					
	Account Title Federal Securities at Par		Account Number					
Description	Identifies the amount of State funds invested in securities issued by the Federal government valued at par. Securities are recorded at par only when the duration of the investment justifies the periodic amortization of premium earned or discounts received.							
	NORMAL ACC	OUNT BALANCE	X Debit Credit					
Subsidiary Ledgers	Agencies are to maintain a portfolio o this account.	of federal securities to support the						
	TYPICAL ACCOU	NT TRANSACTIONS						
	Debits	Credits						
B432—Warrant Claims: Long-Term Investments C802—Securities Liquidated: State-Owned Securities Valued at Par								
Notes								

		GENERAL	LEDGER	CONTROL	ACCOUNT	SUMMA	ARY		1603
	Account Title	Feder	al Securities at	t Cost					Account Number
Description	Invest	ments shall	be valued at co	State monies inve ost when the dur e accumulation o	ation of the in		valued at cost. loes not warrant	the	
				NORMAL AC	COUNT BAL	ANCE	•	X	Debit Credit
Ledgers	Aç federal	gencies are securities	to support	the balance i	n this acco	unt.	to support th	e bal	lance of
		De	bits	YPICAL ACCO	UNT TRANS	ACTIONS	Credits		
Notes									

11.1.0

	GENERAL LEDGER CONTROL A	ACCOUNT SUMMARY	Account				
	Title State Securities at Par		▲ Number ▲				
Description	Identifies the amount of State monies invest Investments are recorded at par value only when the amortization of premiums or the accumulation of	he duration of the investment warrants the					
	NORMAL ACC	OUNT BALANCE	Debit				
Subsidiary Ledgers	Agencies are to maintain a portfolio o this account.		nce in				
	Debits TYPICAL ACCOU	NT TRANSACTIONS Credits					
B43	2—Warrant Claims: Long-Term Investments	C802—Securities Liquidated: State-O Securities Valued at Par	wned				
Notes	-						

	GENERAL LEDGER CONTROL ACCOUNT SUMMARY		1605 Account					
	Title State Securities at Cost		▲ Number ▲					
Description	Identifies the amount of State funds invested in State securities valued at cost. Investments are to be valued at cost when the duration of the investment does not warrant the amortization of premiums or the accumulation of discounts.							
	NORMAL ACCOUNT BALANCE	X	Debit Credit					
Ledgers	Agencies are to maintain a portfolio of state securities to support the this account. TYPICAL ACCOUNT TRANSACTIONS							
	Debits Credits							
13.	1—Warrant Claims: Short-Term Investments C801—Securities Liquidated:	COST De	ists					
Notes								

	GENERAL LEDGER CONTROL ACCOUNT SUMMARY 1606							
	Account A 1 C 1 C 14 1 P	ACCOUNT SUMMARY	1606 Account					
	Title Local Government Securities at Par		▲ Number ▲					
Description	Identifies the amount of State funds invested in securities issued by entites of local governments valued at par. Investments are valued at par value only when the duration of the investment justifies the amortization of premiums or the accumulation of discounts.							
	NORMAL AC	COUNT BALANCE	Debit Credit					
Subsidiary	Agencies are to maintain a portfolio of local government securities to support this account.							
-	Debits TYPICAL ACCOU	UNT TRANSACTIONS Credits						
B43	2—Warrant Claims: Long-Term Investments	C802—Securities Liquidated: State-O Securities Valued at Par	wned					
Notes								

	GENERAL LEDGER CONTROL	ACCOUNT SUMMARY	1607				
	Title Local Government Securities at Cost		Account Number				
Description	Identifies the amount of State funds invested in securities issued by local governments valued at cost. Investments shall be valued at cost when the duration of the investment does not warrant the amortization of premiums or the accumulation of discounts.						
	NORMAL ACC	COUNT BALANCE	X Debit Credit				
Ledgers	Agencies are to maintain a portfolio of the balance in this account.	of local government securities to sup	port				
		INT TRANSACTIONS					
	Debits	Credits					
Notes							

	GENERAL LEDGER CONTROL	ACCOUNT SUMMARY	1608
	Account Title Other Investments at Par		Account Number
Description	Identifies the amount of State funds invest local governments, valued at par. Investments sha investment warrants the amortization of premiun	ns or the accumulation of discounts.	f the
	NORMAL AC	COUNT BALANCE	X Debit Credit
Subsidiary Ledgers	Agencies are to maintain a portfolio in this account.	of other investments to support the	balance
	TYPICAL ACCOU	JNT TRANSACTIONS	
B43	2—Warrant Claims: Long-Term Investments	Credits C802—Securities Liquidated: State- Securities Valued at Par	Owned
Notes			

GENERAL LEDGER CONTROL ACCOUNT SUMMARY								
	Account Title Other Investments at Cost Account							
Description	Identifies the amount of State funds invested in securities issued by other than federal, state or local governments, invested at cost. Investments shall be valued at cost when the duration of the investment does not warrant the amortization of premiums or the accumulation of discounts.							
	NORMAL AC	COUNT BALANCE	Debit Credit					
Ledgers	in this account.	of other investments to support the b	And Not					
	Debits	Credits						
Notes								

	GENERAL LEDGER CONTROL	ACCOUNT SUMMARY	1610			
	Title Unamortized Premiums		Account Number			
Description	Identifies the balance of premiums paid o amount of invested State funds are valued at pa	n investments–regardless of the type–when tr.	he			
	NORMAL AG	CCOUNT BALANCE	X Debit			
Agencies are to maintain ledger cards to detail the balance in this account.						
	TYPICAL ACCO	OUNT TRANSACTIONS				
	Debits	Credits				
	When used promiums paid will be amorti	zed over the life of the investment in a m	anner which			

	GENERAL LEDGER CONTROL ACCOUNT SUMMARY	1611
Accor		Account Number ▲
Description	Identifies the amount of interest purchased with the securities in which State fun invested.	ds are
	NORMAL ACCOUNT BALANCE	X Debit Credit
Ledgers	Agencies are to maintain ledger cards to detail the balance in this	account,
	Debits Credits	
	Warrant Claims: Short-Term Investments Warrant Claims: Long-Term Investments D203—Accrued Interest Purch Investments	hased is Offset
lotes	Interest Purchased shall be offset against interest earned until the total amount purchased has been allocated.	of interest

	GENERAL	LEDGER CONTROL	ACCOUNT SU	IMMARY	1701
Account Title	Land				Account Number
Description	Idenfifies ame	ounts invested in land by ente	erprise or trust-type	accounting entities	
		NORMAL AC	COUNT BALANC	E •	X Debit Credit
	Ledger cards	are to be maintained b	y the agency to	identify the co	mposition of
		TYPICAL ACCO	UNT TRANSACT	IONS	
	Deb	its		Credits	

GENERAL LEDGER CONTROL ACCOUNT SUMMARY

1702

Account

Description

Subsidiary

Buildings

Account

Number

Identifies amounts expended for State buildings from enterprise or trust accounting entities.

Building costs capitalized are to be depreciated over the anticipated productive life of the structure when it is informative to do so.

Improvements made to the building which enhance its productive qualities or extend its productive life for more than one year and amount to more than \$1,000 are to be added to the value of the building. Care must be taken to delete from the recorded cost of a building items deleted therefrom. No adjustment is to be made to building costs capitalized to record appreciation, if applicable.

NORMAL ACCOUNT BALANCE

X Debit Credit

Ledger cards are to be maintained by the agency to identify the composition of this account.

TYPICAL ACCOUNT TRANSACTIONS

Debits	Credits
B416—Warrant Claims: Enterprise Capital Outlay C607—Construction Work in Progress: Enterprise Allocation	B361—Property Sold: Enterprise Fund Account B362—Property Surveyed: Enterprise Fund Account

Buildings purchased or constructed from other accounting entities are to be recorded in account 6402 — Buildings, provided in the General Fixed Asset Fund.

GENERAL LEDGER CONTROL ACCOUNT SUMMARY 1703 Account Account Other Improvements ▲ Number ▲ Title Identifies amounts expended for improvements other than buildings from enterprise or trust accounting entities. Cost capitalized as "other improvements" are to be depreciated over the Description improvement's useful life when it is informative to do so. Debit NORMAL ACCOUNT BALANCE Credit Ledger cards are to be maintained by the agency to identify the composition Subsidiary Ledgers of this account. TYPICAL ACCOUNT TRANSACTIONS Debits Credits B416-Warrant Claims: Enterprise Capital Outlay B361-Property Sold: Enterprise Fund Account C607-Construction Work in Progress: Enterprise B362-Property Surveyed: Enterprise Fund Account Allocation Other improvements purchased by other accounting entities are to be recorded in account

6403 - Other Improvements, provided in the General Fixed Asset Fund.

Notes

	GENERAL LEDGER CONTROL ACCOUNT SUMMARY	1704
Account Title	Equipment	Account Number
whe	Identifies amounts expended to purchase equipment by enterprise or trust accounting enterin the cost of the item purchased exceeds \$100 and has a useful life exceeding one year	ır.

wherein the cost of the item purchased exceeds \$100 and has a useful life exceeding one year.

Equipment shall be depreciated over the useful life of the equipment when it is informative to do so.

Repairs to equipment are to capitalized also if the repair clearly extends the productive capacity of the equipment beyond one year and cost more than \$100. Care should be taken to reduce capitalized costs when equipment is retired from a productive capacity or component parts are replaced and the replacements costs capitalized.

NORMAL ACCOUNT BALANCE

Subsidiary

Description

Ledger cards are to be maintained by the agency to identify the composition of this account.

TYPICAL ACCOUNT TRANSACTIONS

Debits	Credits
3416—Warrant Claims: Enterprise Capital Outlay C607—Construction Work in Progress: Enterprise Allocation	B361—Property Sold: Enterprise Fund Account B362—Property Surveyed: Enterprise Fund Account

Equipment purchased by other accounting entities are to be recorded in account 6404 — Equipment, provided in the General Fixed Asset Fund.

GENERAL LEDGER CONTROL ACCOUNT SUMMARY 1705 Account Account ▲ Number ▲ Title Other Fixed Assets Identifies the amount expended for items having a useful, productive life exceeding Description one year and costing more than \$100 which are not appropriately recorded in other accounts. Other fixed assets shall be depreciated over their useful life when it is informative to do so. This account is used only by enterprise, trust and other specified accounting entities. Debit NORMAL ACCOUNT BALANCE Credit Subsidiary Ledger cards are to be maintained by the agency to identify the composition edgers of this account. TYPICAL ACCOUNT TRANSACTIONS Debits Credits B361-Property Sold: Enterprise Fund Account B416-Warrant Claims: Enterprise Capital Outlay B362-Property Surveyed: Enterprise Fund C607-Construction Work in Progress: Enterprise Allocation Account Other fixed assets purchased by other accounting entities are to be recorded in account Notes

6405 - Other Fixed Assets, provided in the General Fixed Asset Funds.

	GENERAL LEDGER CONTROL	ACCOUNT SUMMARY	1706
Accou Title	Construction Work in Progress		Account Number
Description	Identifies the amount of State funds expend ready for utilization. Amounts so recorded are to as applicable construction has been completed. To other specified accounting entities.	be converted to a more specific categor	y as soon
	NORMAL ACC	OUNT BALANCE	X Debit Credit
Ledgers	Ledger cards are to be maintained by f this account	the agency to identify the com	position
		NT TRANSACTIONS	
	Debits	Credits	
3000 3.	onstruction Progress Report: Enterprise.	Allocation	

	GENERAL LEDGER CONTROL	ACCOUNT SUMMARY	1707
	Fitle Accumulated Depreciation—Building	3	Account Number
Description	Identifies the amount of capitalized buildin consumption of the asset.	g costs charged to expense to represent the	
	NORMAL ACC	COUNT BALANCE	Debit Credit
Subsidiary Ledgers	Ledger cards are to be maintained by of this account.	the agency to identify the compositi	on
	TYPICAL ACCOL	INT TRANSACTIONS	
	Debits	Credits	
	Property Sold: Enterprise Fund Account Property Surveyed: Enterprise Fund Account	D102—Cost Allocations: Depreciation	
Notes			

	GENERAL LEDGER CONTROL A	ACCOUNT SUMMARY	1708
	Accumulated Depreciation—Other Imp	provements	Account Number
Description	Identifies the amount of costs, capitalized as represent the consumption of the asset.	other improvements, charged to expense to	
	NORMAL ACC	OUNT BALANCE	Debit Credit
Subsidiary Ledgers			
	TYPICAL ACCOU	NT TRANSACTIONS	
	Debits	Credits	
	1—Property Sold: Enterprise Fund Account 2—Property Surveyed: Enterprise Fund Account	D102—Cost Allocations: Depreciation	
Notes			

	GENERAL LEDGER CONTROL	ACCOUNT SUMMARY	1709
	Account Title Accumulated Depreciation—Equipme	ent	Account Number
Description	Identifies the amount of equipment costs of the asset.	charged to expense to represent the con	nsumption
	NORMAL ACC	COUNT BALANCE	Debit X Credit
Ledgers	Ledger cards are to be maintained by of this account.	y the agency to identify the co	mposition
	TYPICAL ACCOU	JNT TRANSACTIONS	
	Debits	Credits	
362	2—Property Surveyed: Enterprise Fund Account		

	GENERAL LEDGER CONTROL A	ACCOUNT SUMMARY	1710
	Accumulated Depreciation—Other F	ixed Assets	Account Number
Description	Identifies the amount of costs, capitalized a to represent the consumption of the asset.	is other fixed assets, charged to expense	
	NORMAL ACC	OUNT BALANCE	Debit Credit
Subsidiary Ledgers			
	TYPICAL ACCOU	NT TRANSACTIONS Credits	
	1—Property Sold: Enterprise Fund Account 2—Property Surveyed: Enterprise Fund Account	D102—Cost Allocations: Depreciation	n
Notes			

	GENERAL LEDGER CONTROL	ACCOUNT SUMMARY	1801
Aco	Property Held in Trust		Account Number
Description	Identifies the value assigned to property h fiduciary capacity.	eld by the State in safekeeping, trust, cust	odial or
	NORMAL AC	COUNT BALANCE	X Debit Credit
Ledgers	Ledger cards are to be maintained be of this account.	by the agency to identify the comp	position
	TYPICAL ACCO	UNT TRANSACTIONS	
	Debits	Credits	
Notes			

	GENERAL LEDGER CONTROL ACCOUNT SUMMARY	1802
	Account Title Merchandise Inventory	Account Number
Description	Identifies the cost of commodities purchased by an enterprise—type accounting e resale which have not been sold.	ntity for
	NORMAL ACCOUNT BALANCE	X Debit Credit
Ledgers	Agencies are required to make physical inventories of merchandise in periodically. Perpetual inventory records may be maintained when required to make physical inventories of merchandise in periodically.	nventory red.
	TYPICAL ACCOUNT TRANSACTIONS	
	Debits Credits	
	2—Warrant Claims: Miscellaneous Asset/ Prepayments D101—Cost Allocations: Cost	
otes	In determining cost of goods sold, the first-in, first-out method will be used u to do otherwise is obtained from the Department of Administration.	nless approval

	GENERAL LEDGER CONTROL	ACCOUNT SUMMARY	1803
	Account Title Encumbrances		Account Number
Description	Identifies the amount of appropriated, allotted or allocated funds which have been committed to a specified purpose (specifically reserved for disbursement in the future).		
	NORMAL ACC	OUNT BALANCE	
Subsidiary Ledgers	Form 431—Expenditure Control Ledger (Encumbered)		
-		NT TRANSACTIONS	
B10 B10 B10 B10 E10	B101—Requisitions are Issued B102—Purchase Orders are Issued B103—Agency Purchase Orders are Issued B104—Encumbrance Estimates are Issued B105—Encumbrance Adjustment: Increase E101—Year-end Accruals: Standard E102—Year-end Accruals: Clearance Account Refunds B102—Purchase Orders are Issued B106—Encumbrance Adjustment: Decrease B411—Warrant Claims: Standard Disburser B421—Payroll Claim: Non-Central Payroll B461—Transfers: To Payroll Revolving Ac B463—Inter-Entity Invoice: Paid C202—Agency Warrants Are Issued: Standard		bursements ayroll ng Account
Notes	Account balance fully offset in account 2403 — Reserve for Encumbrances.		

	GENERAL LEDGER CONTR	OL ACCOUNT SUMMARY	1901
	ccount Expense Advances to Employ	ees	Account Number
Description	travel expenses. Amounts advanced are de the assumption that amounts advanced wil	anced to an employee to cover anticipated authoreducted from the applicable appropriation under leventually be expended. Expense advances are of amounts advanced and submitting properly mounts expended.	
	NORMAL	ACCOUNT BALANCE	X Debit Credit
Ledgers	TYPICAL A	CCOUNT TRANSACTIONS	
	Debits	Credits	
2401	-Expense Advances: Issued	C402—Expense Advances: Repayme C403—Expense Advances: Adjustme	

GENERAL LEDGER CONTROL ACCOUNT SUMMARY

1902

Account Title

Transfers to the Construction Advance Account

Account Number

Description

Identifies amounts paid into the State's Construction Advance Account from an accounting entity to cover anticipated building construction costs. Amounts so accounted are liquidated as the unused balance of amounts advanced is returned or as an accounting is made to document amounts expended from amounts advanced.

NORMAL ACCOUNT BALANCE

Debit

Credit

Subsidiary

Debits	Credits
C602—Construction Advances: Made	C605-Construction Progress Report: Non-
	Enterprise C606—Construction Progress Report: Enterprise

	GENERAL LEDGER CONTROL ACCOUNT SUMMARY	1903
Ccount Title	Advances to Fiscal Agents	Account Number

Identifies monies advanced to fiscal agents to provide for the payment of State bonds, bond interest expense and applicable fiscal agent fees. Amounts so accounted are liquidated when the unused balance of amounts advanced is returned or an accounting, documenting the purpose for which amounts advanced was expended, is received and recorded.

NORMAL ACCOUNT BALANCE X Debit Credit

Subsidiary Ledgers

Description

Agencies are required to maintain ledger cards identifying the disposition and status of deposits made with fiscal agents.

TYPICAL ACCOUNT TRANSACTIONS				
Debits	Credits			
B452—Bond Retirement: Transfers to Fiscal Agents	B351—Bond Retirement: Cash Returned by Fiscal Agents D204—Bond Retirement: Accounting by Fiscal Agents			

Care should be taken to keep amounts advanced to fiscal agents consistent with their actual needs. Excessive advances diminish the effectiveness of the State's investment program.

	GENERAL LEDGER CONTROL ACCOUNT SUMMARY	1904
,	Account Title Other Advances	Account Number
Description	Identifies the amount of funds advanced to other entities for expenditure accounting is to be made to document amounts expended from the advance; the recorded in the accounting entity from which the advance was made; and the accountable as an expense advance or an advance to the Construction Advance.	e expenditure is to be dvance is not
	NORMAL ACCOUNT BALANCE	X Debit Credit
Ledgers	Agencies are to maintain a detailed ledger to identify the comaccount.	nposition of this
	TYPICAL ACCOUNT TRANSACTIONS	
	Debits Co	redits
Notes		

	GENERAL LEDGER CONTROL	ACCOUNT SUMMARY	1905		
	Account Title Other Prepayments		Account Number		
Description	Identifies amounts expended which have not yet been allocated or prorated to an expenditure account.				
	NORMAL AC	COUNT BALANCE	X Debit Credit		
Tedgers	None	UNT TRANSACTIONS			
	Debits	Credits			
	payments				
Notes					

	GENERAL LEDGER CONTROL	ACCOUNT SUMMARY	2101
	Accounts Payable Accounts Payable		Account Number
Description	Identifies amounts obligated to be paid f materials or services received. Obligations will is meaningful and informative to do so. Usual only by enterprise-type accounts. Whenever of are not to be recorded also as encumbrances.	be recorded as accounts payable only, the accounts payable account will	y when it be utilized
	NORMAL AC	COUNT BALANCE	X Credit
Ledgers	Form 443 — Accounts Payable Ledg	ger	
	TYPICAL ACCO	UNT TRANSACTIONS	
	Debits	Credits	
Notes			

	AL LEDGER CONTROL	ACCOUNT SUMMARY	2102		
Account Title	ter-Entity Loans Payabla		Account Number		
Identifies the amount of funds loaned by one accounting entity to another for which the recipient entity is responsible for repaying.					
	NORMAL AG	COUNT BALANCE	Debit X Credit		
A file of support this ac		ments to be maintained by the ager	ncy to		
	TYPICAL ACCO	UNT TRANSACTIONS			
	Debits	Credits			
lotes					

	GENERA	L LEDGER C	ONTROL	ACCOUNT SUMMARY	2201	
	Title Acc	ountability For Ac	Ivances		▲ Number ▲	
Description	Identifies the amount of funds advanced to the Construction Advance Account which have not yet been expended.					
		NO	DRMAL ACC	OUNT BALANCE	Debit X Credit	
Subsidiary Ledgers	A Credit					
		TYPI	CAL ACCOU	NT TRANSACTIONS		
	D	ebits		Credits		
C50	3—Warrant Issued			C501—Transfers: Received by P Account C502—Transfers: Received by W Account (Claims) C603—Construction Advances: I Treasury Fund Accounts C604—Construction Advances: I Non-Treasury Fund Acco	Varrant Clearance Received From Received From	
Notes	Notes					

	GENERAL LEDGER CONTROL A	ACCOUNT SUMMARY	2301				
Acc	Accrued Support Expenditures		Account Number				
Description	Identifies the amount of valid obligations against support appropriations which have been accrued at year-end. Amounts so recorded are to be brought forward as prior year appropriation balances and expended in the immediately following fiscal years. Amounts accrued but not actually expended will be accounted as prior year expenditure adjustments at the expiration of the applicable period of availability.						
	NORMAL ACC	OUNT BALANCE	Debit Credit				
Subsidiary Ledgers	Agencies are to maintain a schedule detailing amounts accrued and liquidated.						
		NT TRANSACTIONS					
	Debits Credits 43—Warrant Claims: Prior Year Accrual Liquidations 04—Adjust Expenditure Accrual Accounts E101—Year-end Accruals: Standard						
Notes	Criterion for accruing expenses will be established annually by Management Memo.						

GENERAL LEDGER CONTROL ACCOUNT SUMMARY

2302

Account

Accrued Capital Outlay Expendiutres

Account Number

Description

Idenfifies the amount of valid obligations against capital outlay appropriations which have been accrued at year-end. Amounts so recorded are to be brought forward as prior year appropriation balances and expended in the immediately following fiscal years. Amounts accrued but not actually expended will be accounted as prior year expenditure adjustments at the expiration of the applicable period of availability.

NORMAL ACCOUNT BALANCE

X Credit

Subsidiary

Agencies are to maintain a schedule detailing amounts accrued and liquidated.

TYPICAL ACCOUNT TRANSACTIONS

B443—Warrant Claims: Prior Year Accrual
Liquidations
E104—Adjust Expenditure Accrual Accounts

E101—Year-end Accruals: Standard

	GENERAL LEDGER CONTROL	ACCOUNT SUMMARY	2303 Account			
	Title Accrued State Aid and Benefits					
Description	Identifies the amount of valid obligations against state aid and benefit appropriations which have been accrued at year-end. Amounts so recorded are to be brought forward as prior year appropriation balances and expended in the immediately following fiscal years. Amounts accrued but not actually expended will be accounted as prior year expenditure adjustments at the expiration of the applicable period of availability.					
	NORMAL AC	COUNT BALANCE	Debit Credit			
Subsidiary	Agencies are to maintain a schedule detailing amounts accrued and liquidated.					
	TYPICAL ACCOU	JNT TRANSACTIONS				
	Debits	Credits				
	443—Warrant Claims: Prior Year Accrual Liquidations 104—Adjust Expenditure Accrual Accounts E101—Year-end Accruals: Standard					
Notes	Criterion for accruing expenses will be established annually by Management Memo.					

GENERAL LEDGER CONTROL ACCOUNT SUMMARY Account Number

Description

Account

Title

Identifies the amount of valid obligations against local assistance appropriations which have been accrued at year-end. Amounts so recorded are to be brought forward as prior year appropriation balances and expended in the immediately following fiscal years. Amounts accrued but not actually expended will be accounted as prior year expenditure adjustments at the expiration of the applicable period of availability.

NORMAL ACCOUNT BALANCE Debit
X Credit

Subsidiary

Agencies are to maintain a schedule detailing amounts accrued and liquidated.

Debits Credits B443—Warrant Claims: Prior Year Accrual Liquidations E104—Adjust Expenditure Accrual Accounts E104—Adjust Expenditure Accrual Accounts

		- COLUMN SV	2205			
	GENERAL LEDGER CONTROL	ACCOUNT SUMMARY	2305			
	Accrued State Grants		▲ Number ▲			
Description	Identifies the amount of valid obligations against state grant appropriations which have been accrued at year-end. Amounts so recorded are to be brought forward as prior year appropriation balances and expended in the immediately following fiscal years. Amounts accrued but not actually expended will be accounted as prior year expenditure adjustments at the expiration of the applicable period of availability.					
	NORMAL ACC	COUNT BALANCE	Debit Credit			
Subsidiary Ledgers		detailing amounts accrued and liquidat	ed.			
		UNT TRANSACTIONS				
	Debits	Credits				
	3—Warrant Claims: Prior Year Accrual Liquidations 4—Adjust Expenditure Accrual Accounts					
otes	Criterion for accruing expenses will be esta	ablished annually by Management Memo.				

GENERAL LEDGER CONTROL ACCOUNT SUMMARY Account Title Account Number

Identifies the amount of valid obligations against federal grant transfer appropriations which have been accrued at year-end. Amounts so recorded are to be brought forward as prior year appropriation balances and expended in the immediately following fiscal years. Amounts accrued but not actually expended will be accounted as prior year expenditure adjustments at the expiration of the applicable period of availability.

0	one on phrasion of the	o approache period of availability.			
		NORMAL ACCOUNT BALANCE		Debit	
		NORMAL ACCOUNT DALANCE	X	Credit	

Agencies are to maintain a schedule detailing amounts accrued and liquidated.

TYPICAL ACC	OUNT TRANSACTIONS
Debits	Credits
B443—Warrant Claims: Prior Year Accrual Liquidations	E101—Year-end Accruals: Standard
E104-Adjust Expenditure Accrual Accounts	
	· ·

Notes

escription

Subsidiary Ledgers

	GENERAL LEDGER CONTROL	ACCOUNT SUMMARY	2307
	Accrued Fiduciary Disbursements		Account Number
Description	Identifies the amount of valid obligations and accrued at year-end. Amounts so recorded are to balances and expended in the immediately follow actually expended will be accounted as prior year applicable period of availability.	ing fiscal years. Amounts accrued but not	n
	NORMAL ACC	OUNT BALANCE	Debit Credit
Subsidiary Ledgers	Agencies are to maintain a schedule o	detailing amounts accrued and liquidat	ed.
	TYPICAL ACCOU	NT TRANSACTIONS	
	Debits	Credits	
	3-Warrant Claims: Prior Year Accrual Liquidations 4-Adjust Expenditure Accrual Accounts	E102—Year-end Accruals: Standard(continued)
Notes	Criterion for accruing expenses will be estab	olished annually by Management Memo.	

	GENERAL LEDGER CONTROL	ACCOUNT SUMMARY	2308
	Account Title Accrued Operating Expenses	Addocti	Account Number
Description	Identifies the amount of valid obligations a have been accrued at year-end. Amounts so reco appropriation balances and expended in the immacrued but not actually expended will be accou expiration of the applicable period of availability	orded are to be brought forward as prediately following fiscal years. Am nted as prior year expenditure adjus	tions which brior year ounts
	NORMAL AC	COUNT BALANCE	Debit X Credit
Subsidiary Ledgers	Agencies are to maintain a schedule o	detailing amounts accrued and	
		UNT TRANSACTIONS	
	Debits	Credits	
	3-Warrant Claims: Prior Year Accrual Liquidations 1-Adjust Expenditure Accrual Accounts	E102—Year-end Accruals: S	Randura (communication)
Notes	Criterion for accruing expenses will be estab	olished annually by Management N	1emo.

	GENERAL LEDGER CONTRO	L ACCOUNT SUMM	ARY	2309
	Accrued Transfers—Out			Account Number
Description	Identifies the amount of valid obligation been accrued at year-end. Amounts so reconsults and expended in the immediately for actually expended will be accounted as prior applicable period of availability.	ded are to be brought forward llowing fiscal years. Amou	rd as prior year appropri	
	NORMAL	ACCOUNT BALANCE	×	Debit Credit
Subsidiary	Agencies are to maintain a sched			ed.
		COUNT TRANSACTION	Credits	
	Debits 3-Warrant Claims: Prior Year Accrual		Accruals: Standard (
	Liquidations 4—Adjust Expenditure Accrual Accounts			

Criterion for accruing expenses will be established annually by Management Memo.

Notes

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	GENERAL LEDGER CONTROL	ACCOUNT SUMMARY	2310
	Accrued Income Refunds		Account Number
Description	Identifies the amount of valid obligations a which have been accrued at year-end. Amounts syear appropriation balances and expended in the accrued but not actually expended will be account the expiration of the applicable period of availab	immediately following fiscal years. Amounts need as prior year expenditure adjustments at	
	NORMAL AC	COUNT BALANCE	Debit Credit
Subsidiary Ledgers	Agencies are to maintain a schedule of	detailing amounts accrued and liquidate	ed.
_		JNT TRANSACTIONS	
	Debits	Credits	
	3—Warrant Claims: Prior Year Accrual Liquidations 4—Adjust Expenditure Accrual Accounts .	E102—Year-end Accruals: Standard (continued)
Notes	Criterion for accruing expenses will be esta	blished annually by Management Memo.	

	GENERAL LEDGER CONTROL ACCOUNT	SUMMARY	2311
	Account Title Accrued Income Refunds-Clearance		Account Number
Description	Identifies the amount of valid obligations against income which have been accrued at year-end in income collection clear recorded are to be brought forward as prior year appropriation immediately following fiscal years. Amounts accrued but not a accounted as prior year expenditure adjustments at the expirati availability.	ring accounts. Amounts so balances and expended in the ctually expended will be	
	NORMAL ACCOUNT BAL	ANCE X	Debit Credit
Ledgers	Agencies are to maintain a schedule detailing am	ounts accrued and liquidate	ed.
	TYPICAL ACCOUNT TRANSA	1	
	Debits	Credits	
	45—Valiant Claims. The Year Acciden	er-end Accruals: Clearance funds	Account

Criterion for accruing expenses will be established annually by Management Memo.

Notes

GENERAL LEDGER CONTROL ACCOUNT SUMMARY

2315

Account Title

Accrued Disbursements - Other

Account Number

Description

Identifies the amount of valid obligations against appropriations for "other-disbursements" accrued at year-end. Amounts so recorded are to be brought forward as prior year appropriation balances and expended in the immediately following fiscal years. Amounts accrued but not actually expended will be accounted as prior year expenditure adjustments at the expiration of the applicable period of availability.

NORMAL ACCOUNT BALANCE

Debit

Credit

Subsidiary

Agencies are to maintain a schedule detailing amounts accrued and liquidated.

TYPICAL ACCOUNT TRANSACTIONS

THINKE ADDOCKT MARKACTIONS		
Debits	Credits	
B443—Warrant Claims: Prior Year Accrual Liquidations E104—Adjust Expenditure Accrual Accounts	E102—Year-end Accruals: Standard (continued)	

	OFFICE AND A SECOND CONTROL	ACCOUNT CHAMADY	2401		
	GENERAL LEDGER CONTROL Account Title Reserve for Accounts Receivable—		Account		
	Title Heserve for Accounts Receivable—	mone	▲ Number ▲		
Description	Contra to account 1201-Accounts Receivable—Income. Identifies amounts billed wherein the collections will be accounted as income but which cannot be regarded as income until the cash is actually collected (cash basis accounting).				
	NORMAL AC	COUNT BALANCE	Debit X Credit		
Subsidiary Ledgers	None				
	TYPICAL ACCOU	UNT TRANSACTIONS			
	Debits -Income Collections Deposited: Standard	Credits B211—Income Receivables: Non-E			
	Collections Clearing Accounts				
Notes					

		GENERAL LEDGER CONTROL	ACCOUNT SUMMARY	2402
	Account Title	Reserve For Advances Receivable		Account Number
Description		Contra to account 1205-Advances Received	able.	
		NORMAL ACC	OUNT BALANCE	Debit X Credit
Subsidiary Ledgers	None			
		Debits TYPICAL ACCOU	NT TRANSACTIONS Credits	
	Treasu 4Constr	uction Advances: Received From ry Fund Accounts uction Advances: Received From reasury Fund Accounts	C601—Construction Advances: Re	quested
Notes		,		

	GENERAL LEDGER CONTROL	ACCOUNT SUMMARY	2403
	Account Title Reserve For Encumbrances		Account Number
Description	Contra to account 1803—Encumbrances.		
	NORMAL AC	COUNT BALANCE	Debit X Credit
Subsidiary	None TYPICAL ACCOUNTY	JNT TRANSACTIONS	
	Debits	Credits	
B10 B41 B42 B46 B46	2—Purchase Orders are Issued 6—Encumbrance Adjustment: Decrease 1—Warrant Claims: Standard Disbursements 1—Payroll Claim: Non-Central Payroll 1—Transfers: To Payroll Revolving Account 3—Inter-Entity Invoice: Paid 2—Agency Warrants Are Issued: Standard	B101—Requisitions are Issued B102—Purchase Orders are Issued B103—Agency Purchase Orders are B104—Encumbrance Estimates are B105—Encumbrance Adjustment: D101—Cost Allocations: Cost of CD102—Cost Allocations: Depreciat	Issued Increase Goods Sold
Notes			

GENERAL LEDGE	R CONTROL	ACCOUNT SUMMARY	2501
Account Title Unaccumulated I	Bond Discounts		Account Number
Identifies the amount of is recorded at par value. When life of the investment.	f discount involved an used, bond discou	in the purchase of investments when nts shall be acknowledged as income	the investment over the
	NORMAL ACC	OUNT BALANCE	Debit X Credit
Agencies are to maint	ain ledger cards	to detail the balance in this	account.
	TYPICAL ACCOU	NT TRANSACTIONS	
Debits		Credits	

	GENERAL LEDGER CONTROL A	CCOUNT SUMMARY	2502
	Account Title Unallocated Bond Interest Sold		Account Number
Description	Identifies the amount of interest included in be credited to account 5213—Bond Interest Expendance.		
	NORMAL ACCO	DUNT BALANCE	Debit Credit
Subsidiary	Agencies are to maintain ledger cards t	to detail the balance in this account	
-	Debits	Credits	
	8-Bond Interest Sold: Allocated	B317—Bond Interest Sold: Deposite	
Notes			

	GENERAL LEDGER CONTROL	ACCOUNT SUMMARY	2503
	Account Title Accountability for Stale-dated Wa	arrants	Account Number
Description	Identifies the amount of uncashed warran	ts cancelled by the State Auditor.	
	NORMAL AC	CCOUNT BALANCE	Debit X Credit
Ledgers	Agencies are to maintain a file of w balance in this account.	varrants cancelled notices to deta	il the
	TYPICAL ACCO	OUNT TRANSACTIONS	
	Debits	Credits	
		Recorded	
Notes			

_	GENERAL LEDGER CONTROL	ACCOUNT SUMMARY	3101
	Account Title Estimated Revenue		Account Number
Description	Identifies gross collections anticipated to be etc., to be used to finance support appropriation benefit appropriations, local assistance appropriation	ns, capital outlay appropriations, state ai	
	NORMAL ACC	OUNT BALANCE	X Debit Credit
Subsidiary	Form 432— Income Control Ledger (I	Estimated)	
	TYPICAL ACCOU	NT TRANSACTIONS	
	Debits	Credits	
	2—Income Budget Authorizations: Allocations 2—Closing Budgeted Income Accounts: Collections Exceeded Estimated	F401—Closing Income Accounts: S F601—Closing Budgeted Income A Estimated Exceeded Collect	ccounts:
lotes	All entries made to this account require the	approval of the Central Budget Division.	

	GENERAL LEDGER CONTROL ACCOUNT SUMMARY 3102			
	Account Title Estimated Operating Income		Account Number	
Description	Identifies income anticipated by those acco services to State agencies or to the public (enter		ecific	
	NORMAL ACC	OUNT BALANCE	Debit	
Subsidiary Ledgers	Form 432 — Income Control Ledger (Estin	nated)		
	TYPICAL ACCOU	NT TRANSACTIONS		
	Debits	Credits		
Debits Credits A201—Income Budget Authorizations A202—Income Budget Authorizations: Allocations F602—Closing Budgeted Income Accounts: Collections Exceeded Estimated TYPICAL ACCOUNT TRANSACTIONS Credits A202—Income Budget Authorizations F401—Closing Income Accounts: Stall F601—Closing Budgeted Income Accounts: Estimated Exceeded Collection		andard counts:		
Notes	All entries made to this account require the	approval of the Central Budget Division.		

	GENERAL LEDGER CONTROL ACCOUNT SUMMARY 3103				
	Account Title Estimated Federal Grant and Cost Sharing Income				
Description	Identifies income collections anticipated to be received from the federal government—regardless of the disposition made of amounts received.				
	NORMAL ACCO	DUNT BALANCE	Debit Credit		
Subsidiary Ledgers	Form 432 — Income Control Ledger (Estimated)				
	TYPICAL ACCOU	NT TRANSACTIONS			
	Debits	Credits			
A201—Income Budget Authorizations A202—Income Budget Authorizations: Allocations F602—Closing Budgeted Income Accounts: Collections Exceeded Estimated A202—Income Budget Authorizations: Allocations F401—Closing Income Accounts: Standard F601—Closing Budgeted Income Accounts: Estimated Exceeded Collections			andard counts:		

	ACCOUNT SUMMARY	3104
Account Title Estimated Private Grant Income		Account Number
Identifies anticipated income collections in private sources.	the form of grants made to the St	tate from
NORMAL ACC	OUNT BALANCE	X Debit
Form 432— Income Control Ledger (Estim	nated)	
Debits	Credits	
A201—Income Budget Authorizations A202—Income Budget Authorizations: Allocations F602—Closing Budgeted Income Accounts: Collections Exceeded Estimated	A202—Income Budget Author F401—Closing Income Accoun F601—Closing Budgeted Income Estimated Exceeded Co	nts: Standard me Accounts:

S

GENERAL LEDGER CONTROL ACCOUNT SUMMARY 3105					
	Account Title Estimated Interest Income Account Number				
Description					
	NORMAL ACC	OUNT BALANCE	Debit Credit		
Subsidiary Ledgers	Form 432 — Income Control Ledger (Estin	nated)			
	TYPICAL ACCOU	NT TRANSACTIONS			
	Debits	Credits			
A20	1-Income Budget Authorizations 2-Income Budget Authorizations: Allocations 2-Closing Budgeted Income Accounts: Collections Exceeded Estimated	A202—Income Budget Authorizations F401—Closing Income Accounts: Sta F601—Closing Budgeted Income Acc Estimated Exceeded Collection	ndard ounts:		
Notes	All entries made to this account require th	e approval of the Central Budget Division.			

	GENERAL LEDGER CONTROL A	ACCOUNT SUMMARY	3106 Account
	Title Estimated Investment Earnings		▲ Number ▲
Description	Identifies income collections anticipated to regardless of the source of monies utilized in m		s
	NORMAL ACC	OUNT BALANCE	Credit Credit
Subsidiary	Form 432 — Income Control Ledger (Estimated)		
		NT TRANSACTIONS	
	Debits	Credits	
A2	01—Income Budget Authorizations 02—Income Budget Authorizations: Allocations 02—Closing Budgeted Income Accounts: Collections Exceeded Estimated •	A202—Income Budget Authorizatio F401—Closing Income Accounts: S F601—Closing Budgeted Income Ac Estimated Exceeded Collecti	tandard counts:

	GENERAL LEDGER CONTROL A	CCOUNT SUMMARY	3107
	Estimated Fiduciary Income		Account Number
Description	Identifies income anticipated to be collected by the State in a trust or fiduciary capacity.	d by a State accounting entity to be a	dministered
	NORMAL ACCO	DUNT BALANCE	X Debit Credit
Ledgers	Form 432 — Income Control Ledger (Estin	nated)	
		NT TRANSACTIONS	
	Debits	Credits A202—Income Budget Authorizati	
	P-Income Budget Authorizations: Allocations Processing Budgeted Income Accounts: Collections Exceeded Estimated	F401—Closing Income Accounts: F601—Closing Budgeted Income A Estimated Exceeded Collect	Accounts:
Notes	All entries made to this account require the	approval of the Central Budget Division	ı

		ENERAL LEDGER CONTROL	ACCOUNT SUMMARY	3108	
Α.	Account Title	Estimated Pro-Rata Income		Account Number	
Description	Identifies anticipated income to be collected from State accounting entities to cover the estimated cost of general administrative services provided to the subject accounting entities.				
		NORMAL ACC	OUNT BALANCE	Debit Credit	
Subsidiary Ledgers	Form 4	32 — Income Control Ledger (Estir	nated)		
			NT TRANSACTIONS		
		Debits	Credits		
A202	2—Income 2—Closing I	Budget Authorizations: Allocations Budget Authorizations: Allocations Budgeted Income Accounts: ons Exceeded Estimated	A202—Income Budget Authorizatio F401—Closing Income Accounts: S F601—Closing Budgeted Income Ac Estimated Exceeded Collection	tandard ccounts:	
T					

	GENERAL LEDGER CONTROL A	ACCOUNT SUMMARY	3109 Account
Description	Identifies anticipated income to be derived	from the sale of bonds.	Number
	NORMAL ACC	OUNT BALANCE	X Debit Credit
Subsidiary Ledgers	Form 432 — Income Control Ledger (Estin	mated)	
		NT TRANSACTIONS	
	Debits	Credits	
A20	1—Income Budget Authorizations 2—Income Budget Authorizations: Allocations 2—Closing Budgeted Income Accounts: Collections Exceeded Estimated	A202—Income Budget Authorizatic F401—Closing Income Accounts: S F601—Closing Budgeted Income Accounts Estimated Exceeded Collecti	standard ccounts:
Votes	All entries made to this account require the	approval of the Central Budget Division.	

	GENERAL LEDGER CONTROL	ACCOUNT SUMMARY	3110
	Account Title Estimated Asset Sale Proceeds		Account Number
Description	Identifies income anticipated to be derived enterprise accounting entities.	I from the sale of State assets owned l	by non-
	NORMAL AC	COUNT BALANCE	X Debit Credit
Subsidiary Ledgers	Form 432 — Income Control Ledger (Est	imated)	
	TYPICAL ACCOU	JNT TRANSACTIONS	
	Debits	Credits	
A20	1—Income Budget Authorizations 2—Income Budget Authorizations: Allocations 2—Closing Budgeted Income Accounts: Collections Exceeded Estimated	A202—Income Budget Authoriza F401—Closing Income Accounts: F601—Closing Budgeted Income Estimated Exceeded Colle	Standard Accounts:
Notes	All entries made to this account require th	e approval of the Central Budget Division	on.

	GENERAL LEDGER CONTROL	ACCOUNT SUMMARY	3111
	Account Title Revenue Appropriations		Account Number
Description	Identifies the amount of revenue appropri financial needs of another.	ated from one accounting entity to supply	the
	NORMAL AC	COUNT BALANCE	Debit Credit
Ledgers	Form 432 — Income Control Ledger (Est	imated)	
		UNT TRANSACTIONS	
	Debits	Credits A202—Income Budget Authorizations	
	2—Income Budget Authorizations: Allocations 2—Closing Budgeted Income Accounts: Collections Exceeded Estimated	F402—Closing Income Accounts: Sta F601—Closing Budgeted Income Acc Estimated Exceeded Collection	ounts:
Notes	All entries made to this account require th	e approval of the Central Budget Division.	

	ASSESSED A LEDGED CONTROL	ACADAMA DV	3112		
	GENERAL LEDGER CONTROL		Account		
	Estimated Income Collections Clear	ring—State	▲ Number ▲		
Description	Identifies anticipated income to be collected which is to be subsequently transferred to the		nother		
	NORMAL ACC	OUNT BALANCE	Debit Credit		
Subsidiary	Form 432 — Income Control Ledger (Estimated) TYPICAL ACCOUNT TRANSACTIONS				
	Debits	Credits	dits		
		A202—Income Budget Authorization F403—Closing Income Accounts: Inc Collections Clearance F601—Closing Budgeted Income Acc Estimated Exceeded Collectio	come		

Notes

	GENERAL LEDGER CONTROL	ACCOUNT SUMMARY	3113		
Accoun Title	Estimated Income Collections Clear	ing-Other	Account Number		
Description ©	Identifies anticipated collections to be made vernmental entities and subsequently transferred	e by the State soley in behalf of non-Sta I to the non-State governmental entities.	te		
	NORMAL ACC	OUNT BALANCE	Debit Credit		
Subsidiary Ledgers	orm 432 — Income Control Ledger (Estin	nated)			
	TYPICAL ACCOU	NT TRANSACTIONS			
	Debits	Credits			
A202-In	come Budget Authorizations: Allocations come Budget Authorizations: Allocations being Budgeted Income Accounts; Ilections Exceeded Estimated	A202—Income Budget Authorization F403—Closing Income Accounts: Inc Collections Clearance F601—Closing Budgeted Income Acc Estimated Exceeded Collectio	come		
Notes	All entries made to this account require the approval of the Central Budget Division.				

	GENERAL LEDGER CONTROL	ACCOUNT SUMMARY	3114
	Account Title Estimated Reimbursements		Account Number
Description	Identifies anticipated expenditure recoveries rendered or commodities furnished by non-enter State agencies or persons.	s to be collected by the State for surprise accounting entities to State of	ervices r non-
	· NORMAL ACC	OUNT BALANCE	X Debit Credit
Subsidiary Ledgers	Form 432 — Income Control Ledger (Estin	mated) NT TRANSACTIONS	
	Debits	Credits	
A20	1-Income Budget Authorizations 2-Income Budget Authorizations: Allocations 2-Closing Budgeted Income Accounts: Collections Exceeded Estimated	A202—Income Budget Authori: F402—Closing Income Account F601—Closing Budgeted Incom Estimated Exceeded Col	ts: Standard (cont. e Accounts:

All entries made to this account require the approval of the Central Budget Division.

Notes

	GENERAL LEDGER CONTROL ACCOUNT SUMMARY 3115					
	Account Title Estimated Sinking Fund Revenue Account Number ▲					
Description	Identifies the amount required to retire bonds and/or pay interest due on bonds out-					
	NORMAL ACC	OUNT BALANCE	Debit Credit			
Subsidiary Ledgers	Form 432 — Income Control Ledger (Estim	nated)				
	TYPICAL ACCOU	NT TRANSACTIONS				
	Debits	Credits				
	1-Sinking Fund: Current Income Requirement 2-Closing Budgeted Income Accounts: Collections Exceeded Estimated	F402—Closing Income Accounts: Star F601—Closing Budgeted Income Acco Estimated Exceeded Collection	ounts:			
Votes	All entries made to this account require th	e approval of the Central Budget Division.				

	GENERAL LEDGER CONTROL	ACCOUNT SUMMARY	3116
	Account Title Estimated Sinking Fund Contribu		Account Number
Description	Identifies the requirements of sinking fun the source of the contribution is to be derived the amounts to be contributed have previously income.	from non-Treasury Fund accounting	entities or
	NORMAL AC	COUNT BALANCE	X Debit Credit
Subsidiary Ledgers	Form 432 — Income Control Ledger (Est	imated)	
	TYPICAL ACCO	UNT TRANSACTIONS	
	Debits	Credits	
	1—Sinking Fund: Current Income Requireme 2—Closing Budgeted Income Accounts: Collections Exceeded Estimated	F601—Closing Income Account F601—Closing Budgeted Income Estimated Exceeded Control Estimated Exceeded Control Estimated Exceeded Control Estimated Exceeded Control Estimated Exceeded Control Estimated Exceeded Control Estimated Exceeded Control Estimated Exceeded Control Estimated Exceeded Control Estimated Exceeded Control Estimated Exceeded Estimated Exceeded Estimated Exceeded Estimated Exceeded Estimated Exceeded Estimated Exceeded Estimated Exceeded Estimated Exceeded Estimated Estimated Exceeded Estimated Exceeded Estimated	ne Accounts:
-			

	GENERAL LEDGER CONTROL	ACCOUNT SUMMARY	3117
	Account Title Estimated Excess Sinking Fund T	ransfers	Account Number
Description	Identifies the total amounts anticipated to have accumulated monies exceeding the needs of	be received from Sinking Fund accounts the Sinking Fund account.	which
	NORMAL ACC	OUNT BALANCE	Credit
Subsidiary	Form 432 — Income Control Ledger (Estima	ated)	
	TYPICAL ACCOU	NT TRANSACTIONS	
	Debits	Credits	
A201—Income Budget Authorizations F602—Closing Budgeted Income Accounts: Collections Exceeded Estimated		A202—Income Budget Authorization F402—Closing Income Accounts: St F601—Closing Budgeted Income Ac Estimated Exceeded Collection	andard (cont.) counts:

		GEN	IERAL	LEDGER	CONTRO	L A	ACCOUNT SUMMARY		3118
	Account Title		Estimat	ted Income	- Other				Account Number
Description					of revenue a		pated to be received from sources not a	occura	ately
					NORMAL A	ACC	OUNT BALANCE	X	Debit Credit
Subsidiary	Form	432	- Incon	me Contro	l Ledger (E	stim	ated)		4
					YPICAL ACC	OUN	NT TRANSACTIONS		
			Debi				Credits		
A20	2—Incom 2—Closin	ie Bu g Bud	dget Au dgeted I	ithorizatio ithorizatio income Ad ed Estima	ns: Allocatio	ons	A202—Income Budget Authorizat F402—Closing Income Accounts: F601—Closing Budgeted Income Estimated Exceeded Collect	Star Acco	ndard (cont.) nunts:

Notes

	GENERAL LEDGER CONTROL ACCOUNT SUMMARY 3201 Account					
	Title Support Appropriations					
Description	Identifies amounts appropriated or authorized to cover the general cost of operating State government.					
	NORMAL ACC	OUNT BALANCE	Debit Credit			
Subsidiary Ledgers	Form 431 — Expenditure Control Ledger					
		NT TRANSACTIONS				
	Debits	Credits				
A11	2—Expenditure Budget Authorizations— Allotments 13—Expenditure Budget Authorizations— Allocations 11—Closing Disbursement Accounts: Standard 11—Closing Budgeted Disbursement Account	A111—Expenditure Budget Authoriz A112—Expenditure Budget Authoriz Allotments A113—Expenditure Budget Authoriz Allocations	ations—			
Notes	All entries made to this account require to	he approval of the Central Budget Division.				

	GENERAL LEDGER CONTROL A	ACCOUNT SUMMARY	3202
	Account Title Capital Outlay Appropriations	4000III OOMMAIII	Account Number
Description	Identifies amounts, appropriated or authoriz or finance major improvements.	zed, to purchase land or construct buildin	
	NORMAL ACC	OUNT BALANCE	Debit Credit
Subsidiary Ledgers	Form 431 — Expenditure Control Ledger	(Authorized)	
		NT TRANSACTIONS	
	Debits	Credits	
A11	 2—Expenditure Budget Authorizations; Allotments 3—Expenditure Budget Authorizations: Allocations 1—Closing Disbursement Accounts: Standard 1—Closing Budgeted Disbursement Account 	A111—Expenditure Budget Authori A112—Expenditure Budget Authori Allotments A113—Expenditure Budget Authori Allocations	zations:
Notes	All entries made to this account require the	e approval of the Central Budget Division.	

GENERAL LEDGER CONTROL	ACCOUNT SUMMARY	3203			
Account Title State Aid and Benefit Appropriation	Account Title State Aid and Benefit Appropriations Account Number				
Identifies the total amount, authorized or to recipients to provide them with financial aid					
NORMAL ACC	OUNT BALANCE	Debit Credit			
Form 431 — Expenditure Control Ledger	(Authorized) NT TRANSACTIONS				
Debits Debits	Credits				
A112—Expenditure Budget Authorizations: Allotments A113—Expenditure Budget Authorizations: Allocations E101—Closing Disbursement Accounts: Standard E501—Closing Budgeted Disbursement Account	A111—Expenditure Budget Authorize A112—Expenditure Budget Authorize Allotments A113—Expenditure Budget Authorize Allocations	ations:			
All entries made to this account require the	e approval of the Central Budget Division.				

GENERAL LEDGER CONTROL A	ACCOUNT SUMMARY	3204 Account
Identifies amounts, appropriated or authorize governmental entities to be expended by the nor		Number A
NORMAL ACC Accepted a support of the support of th	OUNT BALANCE (Authorized)	Debit X Credit
TYPICAL ACCOU	NT TRANSACTIONS	
A112—Expenditure Budget Authorizations: Allotments A113—Expenditure Budget Authorizations: Allocations F101—Closing Disbursement Accounts: Standard F501—Closing Budgeted Disbursement Account	A111—Expenditure Budget Author A112—Expenditure Budget Author Allotments A113—Expenditure Budget Author Allocations	orizations:

All entries made to this account require the approval of the Central Budget Division.

Notes

GENERAL LEDGER CONTROL A	ACCOUNT SUMMARY	3205
Account Title Authorized State Grants		Account Number
Identifies amounts of State monies, authorize governmental entities in the form of grants.	zed or appropriated, to be given to non-	State
NORMAL ACC	OUNT BALANCE	Debit Credit
Form 431 — Expenditure Control Ledger	(Authorized)	
Debits Debits	Credits	
Allotments Allotments Allocations Allocations 101—Closing Disbursement Accounts: Standard 501—Closing Budgeted Disbursement Account	A111—Expenditure Budget Authori A112—Expenditure Budget Authori Allotments A113—Expenditure Budget Authori Allocations	izations:
All entries made to this account require the	approval of the Central Budget Division.	

GENERAL LEDGER CONTROL	ACCOUNT SUMMARY	3206			
Account Title Anticipated Federal Grant Transfer	s	Account Number			
Identifies the amount of federal grants rec as federal grants to non-State governmental entities as federal grants to non-State governmental entities as federal grants to non-State governmental entities as federal grants to non-State governmental entities as federal grants as federal grants as federal grants are consistent as fe	eived by the State which are to be trans ies.	ferred			
NORMAL ACC	OUNT BALANCE	Debit Credit			
Form 431 — Expenditure Control Ledger (Authorized)					
	NT TRANSACTIONS				
Debits	Credits				
A112—Expenditure Budget Authorizations: Allotments A113—Expenditure Budget Authorizations: Allocations F101—Closing Disbursement Accounts: Standard F501—Closing Budgeted Disbursement Account	A111—Expenditure Budget Authori A112—Expenditure Budget Authori Allotments A113—Expenditure Budget Authori Allocations	izations:			

	GENERAL LEDGER CONTROL A	CCOUNT SUMMARY	3207	
	Account Title Authorized Fiduciary Disbursements		Account Number	
Description	Identifies amounts, authorized or appropriated, to be disbursed from monies held by the State in a trust, safekeeping or fiduciary capacity.			
	NORMAL ACC	OUNT BALANCE	Credit	
Subsidiary	Form 431 — Expenditure Control Ledger			
		NT TRANSACTIONS		
	Debits			
A11	A112—Expenditure Budget Authorizations: Allotments Allocations Fiol1—Closing Budgeted Disbursement Account Allocations Allocations Allocations Allocations Allocations Allocations Allocations Allocations Allocations Allocations Allocations Allocations Allocations Allocations Allocations Allocations			
Notes	All entries made to this account require the approval of the Central Budget Division.			

	GENERAL LEDGER CONTROL	ACCOUNT SUMMARY	3208
	Account Title Authorized Operating Expenses		Account Number
Description	Identifies amounts, authorized or appr type accounts for the purpose of paying the co received from which income is derived.	ropriated, to be disbursed from enterprise set of materials sold or the cost of services	
	NORMAL ACC	COUNT BALANCE	Debit Credit
Subsidiary Ledgers	Form 431 — Expenditure Control Ledger	(Authorized)	
	TYPICAL ACCOU	INT TRANSACTIONS	
	Debits	Credits	
A113	2—Expenditure Budget Authorizations: Allotments 3—Expenditure Budget Authorizations: Allocations 2—Year-end Accruals: Standard (cont.) 1—Closing Budgeted Disbursement Account	A111—Expenditure Budget Authoriza A112—Expenditure Budget Authoriza Allotments A113—Expenditure Budget Authoriza Allocations	ations:

GENERAL LEDGER CONTROL	ACCOUNT SUMMARY	3209		
Account Title Authorized Transfers — Out				
Identifies amounts to be transferred from one accounting entity to another pursuant to an appropriation to do so.				
NORMAL ACC	OUNT BALANCE	Debit Credit		
Form 431 — Expenditure Control Ledger	(Authorized)			
T1/01011 100011				
	NT TRANSACTIONS			
Debits	Credits			
	r	zations:		

			5.00
	GENERAL LEDGER CONTROL ACCOUNT SUMMARY Account Title Anticipated Income Refunds Identifies income collections which are authorized or appropriated to be refunde	3210	
		Anticipated Income Refunds	Account Number
Description		me collections clearing accounts.	Debit
		NORMAL ACCOUNT BALANCE ▼ X	Credit
ubsidiary Ledgers	Form 4	131 — Expenditure Control Ledger (Authorized)	

TYPICAL ACCOUNT TRANSACTIONS				
Debits	Credits			
A112—Expenditure Budget Authorizations: Allotments A113—Expenditure Budget Authorizations: Allocations F101—Closing Disbursement Accounts: Standard F501—Closing Budgeted Disbursement Account	A111—Expenditure Budget Authorizations A112—Expenditure Budget Authorizations: Allotments A113—Expenditure Budget Authorizations: Allocations			

GENERAL LEDGER CONTROL ACCOUNT SUMMARY		3211		
,	Account Title Anticipated Income Refunds — Cle	arance	Account Number	
Description	Identifies income collections authorized or collection clearance accounts.	appropriated to be refunded by income		
	NORMAL ACC	OUNT BALANCE	Debit Credit	
Ledgers	Form 431— Expenditure Control Ledger (
	Debits	Credits		
Debits Credits Al12—Expenditure Budget Authorizations: Allotments Al13—Expenditure Budget Authorizations: Allocations F103—Closing Disbursement Accounts: Income Refunds — Clearance F501—Closing Budgeted Disbursement Account				
otes	All entries made to this account require the	approval of the Central Budget Division.		

	GENERAL LEDGER CONTROL	ACCOUNT SUMMARY	3212
	Account Title Authorized Bond Retirement Disbu	ursements	Account Number A
Description	Identifies the amount to be disbursed from maturing during the fiscal year.	n Sinking Fund accounts to retire bonds	
	NORMAL ACC	OUNT BALANCE	Debit X Credit
Subsidiary Ledgers		(Authorized)	
	Debits	Credits	
	4—Closing Disbursement Accounts: Bond Accounts 11—Closing Budgeted Disbursement Account	A401—Sinking Fund: Current Disb Requirements	ursement

GENERAL LEDGER CONTROL	ACCOUNT SUMMARY	3213
Account Title Authorized Bond Interest Expense		Account Number
Identifies the amounts to be disbursed from due on bonds outstanding.	m Sinking Fund accounts to pay interes	
NORMAL ACC	OUNT BALANCE	Debit X Credit
Form 431 — Expenditure Control Ledger	(Authorized)	
Debits	Credits	
F104—Closing Disbursement Accounts: Bond Accounts F501—Closing Budgeted Disbursement Account	A401—Sinking Fund: Current Disk Requirements	oursement

All entries made to this account require the approval of the Central Budget Division.

	GENERAL LEDGER	CONTROL	ACCOUNT	SUMMARY		3214
	Title Anticipated Fisca	I Agent Fees				Account Number
Description	Identifies amounts anticip process of retiring State bonds	ated to be paid or making appl	to fiscal age icable interest	nts for services payments.	provided in the	
		NORMAL AC	COUNT BAL	ANCE	X	Debit Credit
Subsidiary Ledgers	Form 431 — Expenditure					
		TYPICAL ACCO	UNT TRANS	ACTIONS		
	Debits			C	redits	
	4—Closing Disbursement Accou Accounts 1—Closing Budgeted Disbursema			nking Fund: (Current Disbur	sement

GENERAL LEDGER CONTROL ACCOUNT SUMMARY 3215				
Account Title Appropriations — Other	Account Number			
Identifies amounts authorized for expenditure wherein the amount so provided is not properly accounted under the other control accounts.				
NORE	MAL ACCOUNT BALANCE	Debit X Credit		
Form 432 — Expenditure Control Ledger (Authorized)				
	L ACCOUNT TRANSACTIONS			
Debits	Credits			
A112—Expenditure Budget Authorization Allotments A113—Expenditure Budget Authorization Allocations F101—Closing Disbursement Accounts: S F501—Closing Budgeted Disbursement Ad	s A112-Expenditure Budget Auth Allotments A113-Expenditure Budget Auth Allocations	orizations:		

	GENERAL LEDGER CONTROL	ACCOUNT SUMMARY	3216
	Account Title Anticipated Expenditure Allocatio		Account Number
Description	Identifies the amount of non-cash disburse enterprise or specific accounting entities (deprec		
	NORMAL AC	COUNT BALANCE	Debit X Credit
Subsidiary Ledgers	Form 432 — Expenditure Control Ledger	(Authorized)	
	TYPICAL ACCO	UNT TRANSACTIONS Credits	
	2—Closing Disbursements: Enterprise 1—Closing Budgeted Disbursement Account	A402—Anticipated Expenditure A	ullocations
otes			

		T	
GENERAL LEDGER CONTROL A	ACCOUNT SUMMARY	4101 Account	
Title Fund Balance-General		▲ Number ▲	
WITH BUDGET: Identifies the difference and the difference between anticipated income an	between an accounting entity's assets and	liabilities liabilities	
NORMAL ACC	OUNT BALANCE	Debit X Credit	
Form 431 — Expenditure Control Ledger			
TYPICAL ACCOUNT TRANSACTIONS Debits Credits A111—Expenditure Budget Authorizations (A01—Sinking Fund: Current Disbursement Requirements (A02—Anticipated Expenditure Allocations (A361—Property Sold: Enterprise Fund Account Account Account (A02—Closing Budgeted Income Accounts: Estimated Exceeded Collections TYPICAL ACCOUNT TRANSACTIONS Credits A201—Income Budget Authorizations (A301—Sinking Fund: Current Income Requirements B361—Property Sold: Enterprise Type Account F301—Close Prior Year Expenditure Adjustment Account F501—Closing Budgeted Disbursement Account F602—Closing Budgeted Income Accounts: Collections Exceeded Estimate			
Notes			

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	-	GENERAL LEDGER CONTROL	ACCOUNT SUMMARY	4201	
	Account Title	Fund Balance-Special Trusts		Account Number	
Description	PRE-BUDGET: Identifies the difference between an accounting entity's assets and liabilities. WITH BUDGET: Identifies the difference between an accounting entity's assets and liabilities and the difference between anticipated income and disbursements. OPERATIONAL: Identifies the difference between an accounting entity's assets and liabilities plus the difference between anticipated income and disbursements and actual receipts and disbursements.				
		NORMAL AC	COUNT BALANCE	Debit X Credit	
Subsidiary Ledgers	None				
		TYPICAL ACCOU	JNT TRANSACTIONS		
		Debits	Credits		
Notes					

	GENERAL LEDGER CONTROL ACCOUNT SUMMARY 4301			
Account Title Working Capital Advanced			Account Number	
Description	Identifies the amount of funds donated to an enterprise type accounting entity for operational purposes.			
		NORMAL ACCOUNT BALANCE	Debit X Credit	
Subsidiary Ledgers	None	TYPICAL ACCOUNT TRANSACTIONS		
		Debits Credits	· ·	
Notes				

	GENERAL LEDGER CONTROL	ACCOUNT SUMMARY	5101		
	Account Title Revenue		Account Number A		
Description	Identifies amounts collected from State tax levies, fees, licenses, etc., to be used to finance support appropriations capital outlay appropriations, state aid and benefit appropriations, local assistance appropriations and state grant appropriations. Correlates with budgetary account 3101 — Estimated Revenue.				
	NORMAL ACC	COUNT BALANCE	Debit Credit		
Subsidiary	Form 432—Income Control Ledger (collecte	ed)			
	TYPICAL ACCOU	INT TRANSACTIONS			
	Debits	Credits			
B C	414—Warrant Claims: Non-Budgeted Income Refunds 421—Payroll Claim: Non-Central Payroll 303—Dishonored Checks Cancelled: Standard Income 302—Income Distribution 401—Closing Income Accounts: Standard	B233—Due From Local Agencies: B311—Income Collections Deposite D302—Income Distribution			
Notes					

Acou	GENERAL LEDGER CONTROL A	CCOUNT SUMMARY 5102 Account		
Title		▲ Number ▲		
Description	Identifies amounts received by those accounting entities marketing a product or specified services to State agencies or to the public (enterprise-type activities). Correlates with budgetary account 3102 — Estimated Operating Income.			
	NORMAL ACCO	DUNT BALANCE Debit X Credit		
Subsidiary Ledgers	Form 432—Income Control Ledger (collected			
	Debits	Credits		
B421- C303-	Debits Debits Credits B414—Warrant Claims: Non-Budgeted Income Refunds B421—Payroll Claim: Non-Central Payroll C303—Dishonored Checks Cancelled: Standard Income D302—Income Distribution F401—Closing Income Accounts: Standard			
Notes	Notes			

_	GENERAL LEDGER CONTROL ACCOUNT SUMMARY 5103 Account Title Federal Grant and Cost Sharing Income			
Description	Identifies amounts received from the federal government either in the form of grants			
	NORMAL ACC	OUNT BALANCE	Debit Credit	
Subsidiary Ledgers	Form 432-Income Control Ledger (collecte	d)		
	TYPICAL ACCOUNT	NT TRANSACTIONS		
	Debits	Credits		
С	Debits Credits B414—Warrant Claims: Non-Budgeted Income Refunds D302—Income Distribution F401—Closing Income Accounts: Standard Debits Credits B232—Due From Federal Government: Established B311—Income Collections Deposited: Standard D302—Income Distribution			
Notes				

GENERAL LEDGER CONTROL A		
Account Title Private Grant Income	Account Number	
Identifies amounts received by the State as grants from private sources—regardless of the disposition made of the grants. Correlates with budgetary account 3104 — Estimated Private Grant Income.		
NORMAL ACCO	DUNT BALANCE X Credit	
Form 432—Income Control Ledger (collect	oted) NT TRANSACTIONS	
Debits	Credits '	
B414—Warrant Claims: Non-Budgeted Income Refunds D302—Income Distribution . F401—Closing Income Accounts: Standard	B311—Income Collections Deposited: Standard D302—Income Distribution	
Notes		

GENERAL LEDGER CONTROL A	ACCOUNT SUMMARY	5105	
Account Title Interest Income		Account Number	
Identifies amounts recieved in the form of of monies upon which the interest was earned. Correlates with budgetary account 3105 —	interest earnings—regardless of the source Estimated Interest Income.		
NORMAL ACC	OUNT BALANCE	Debit Credit	
Form 432—Income Control Ledger (collection)			
	NT TRANSACTIONS		
Debits	Credits		
B414—Warrant Claims: Non-Budgeted Income Refunds C303—Dishonored Checks Cancelled: Standard Income D203—Accrued Interest Purchased is Offset F401—Closing Income Accounts: Standard	B311—Income Collections Deposited B392—Interest and Investment Earnin Deposited by Treasurer C803—Coupons Liquidated D302—Income Distribution		
Notes			

	GENERAL LEDGER CONTROL A	ACCOUNT SUMMARY	5106	
Account Title Investment Earnings			Account Number	
Description	Identifies profits made through the investment and sale of securities—regardless of the source of monies from which the investment was purchased. Correlates with budgetary account 3106 — Estimated Investment Earnings.			
	NORMAL ACC	OUNT BALANCE	Debit X Credit	
Subsidiary				
	Debits	Credits		
TYPICAL ACCOUNT TRANSACTIONS Debits Credits B414—Warrant Claims: Non-Budgeted Income Refunds C303—Dishonored Checks Cancelled: Standard Income C801—Securities Liquidated: Cost Basis C802—Securities Liquidated: State-Owned Securities Valued at Par D202—Premiums Amortized D302—Income Distribution F401—Closing Income Accounts: Standard TYPICAL ACCOUNT TRANSACTIONS Credits B311—Income Collections Deposited: Standard B392—Interest and Investment Earnings Deposited by Treasurer C801—Securities Liquidated: Ost Basis C802—Securities Liquidated: State-Owned Securities Valued at Par D201—Bond Discount Accumulated D302—Income Distribution				
Notes				

GENERAL LEDGER CONTROL	ACCOUNT SUMMARY	5107	
Account Title Fiduciary Income		Account Number	
Identifies amounts received by the State of a trust or fiduciary capacity. Correlate with budgetary account 3107 —		in	
NORMAL ACC	OUNT BALANCE	Debit X Credit	
Form 432—Income Control Ledger (college)	nt transactions		
Debits	Credits		
B414—Warrant Claims: Non-Budgeted Income Refunds B421—Payroll Claim: Non-Central Payroll C303—Dishonored Checks Cancelled: Standard Income D302—Income Distribution F401—Closing Income Accounts: Standard	B233—Due From Local Agencie: B311—Income Collections Depos D302—Income Distribution		
Notes			

GENERAL LEDGER CONTROL A	ACCOUNT SUMMARY	5108	
Account Title Pro-Rata Income		Account Number	
Identifies amounts received representing a recovery of costs relating to general services rendered to State agencies or the federal government. Correlates with budgetary account 3108 — Estimated Pro-Rata Income.			
NORMAL ACC	OUNT BALANCE	Debit Credit	
Form 432-Income Control Ledger (collection)	cted)		
	NT TRANSACTIONS		
Debits	Credits		
B421—Payroll Claim: Non-Central Payroll C303—Dishonored Checks Cancelled: Standard Income D302—Income Distribution F401—Closing Income Accounts: Standard	B311—Income Collections Deposited D302—Income Distribution	l: Standard	
Notes			

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GENERAL LEDGER CONTROL	ACCOUNT SUMMARY	5109
Account Title Bond Proceeds		Account Number
Identifies amounts derived through the sale Correlates with budgetary account 3109 —		
NORMAL ACC	OUNT BALANCE	X Credit
Form 432—Income Control Ledger (collection)	oted) NT TRANSACTIONS	
Debits	Credits	
B414—Warrant Claims: Non-Budgeted Income Refunds C303—Dishonored Checks Cancelled: Standard Income D302—Income Distribution F401—Closing Income Accounts: Standard	B314—Bonds Sold: Bond Proce D302—Income Distribution	eeds Recorded
Notes		

GENERAL LEDGER CONTROL A	ACCOUNT SUMMARY	5110 Account	
Account Title Asset Sale Proceeds			
Identifies amount derived through the sale of non-enterprise owned assets. Correlates with budgetary account 3110 — Estimated Asset Sale Proceeds.			
NORMAL ACC	OUNT BALANCE	Debit Credit	
Form 432—Income Control Ledger (collection)	cted)		
TYPICAL ACCOU	NT TRANSACTIONS		
Debits	Credits		
TYPICAL ACCOUNT TRANSACTIONS Debits Credits B414—Warrant Claims: Non-Budgeted Income Refunds C303—Dishonored Checks Cancelled: Standard Income D302—Income Distribution F401—Closing Income Accounts: Standard			
Notes			

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GENERAL LEDGER CONTROL ACCOUNT SUMMARY			5111
Account Title Revenue Appropriations			Account Number
Description	Identifies amounts of monies transferred into an accounting entity from another by appropriations. Correlates with budgetary account 3111 — Revenue Appropriations.		
NORMAL ACCOUNT BALANCE			Debit Credit
Form 432—Income Control Ledger (collected)			
TYPICAL ACCOUNT TRANSACTIONS			
Debits Credits			
C303—Dishonored Checks Cancelled: Standard Income D302—Income Distribution F402—Closing Income Accounts: Standard (con't.)		B231—Due From State Funds: Es B311—Income Collections Deposit D302—Income Distribution	
Notes			

	GENERAL LEDGER CONTROL ACCOUNT SUMMARY 5112				
	Account Title Income Collections Clearing—State		Account Number		
Description	ldentifies the total amount of money collected by one State accounting entity on behalf of another State Accounting Entity. Correlates with budgetary account 3112 - Estimated Income Collections Clearing - State.				
	NORMAL ACC	OUNT BALANCE	Debit Credit		
Subsidiary	ma paramanana.				
	TYPICAL ACCOUNT	NT TRANSACTIONS			
	Debits	Credits			
	C304—Dishonored Checks Cancelled: Income Collection Clearing Account 403—Closing Income Accounts: Income Collections Clearance	B233—Due From Local Agencies: B313—Income Collections Deposite Collections Clearing Account	ed: Income		
Notes					

GENERAL LEDGER CONTROL	
Title Income Collections Clearing—Other	Account Number 4
transferred to local governments.	behalf of local governments to be subsequently Estimated Income Collections Clearing-Other
NORMAL ACC	OUNT BALANCE Debit
Form 432—Income Control Ledger (colle Form 433—Income Clearance Control Ledger)	dger (collections)
Debits TYPICAL ACCOU	NT TRANSACTIONS Credits
C304—Dishonored Checks Cancelled: Income Collection Clearing Account F403—Closing Income Accounts: Income Collections Clearance	B313—Income Collections Deposited: Income Collections Clearing Accounts
Notes	

	GENERAL LEDGER CONTROL	ACCOUNT SUMMARY	5114		
	Account Title Reimbursements		Account Number		
Description	Identifies the total amounts of expenditures recovered by a State accounting entity for services rendered by non-enterprise entities, or commodities furnished to State or non-State agencies or persons. Correlates with budgetary account 3114 — Estimated Reimbursements.				
	NORMAL ACC	OUNT BALANCE	Debit Credit		
Subsidiary	Form 432—Income Control Ledger (collec	ctions)			
	TYPICAL ACCOU	NT TRANSACTIONS			
_	Debits	Credits			
C:	414—Warrant Claims: Non-Budgeted Income Refunds 303—Dishonored Checks cancelled: Standard Income 302—Income Distribution 402—Closing Income Accounts: Standard (con't.)	B233—Due From Local Agencies: B311—Income Collections Deposi D302—Income Distribution			
Notes					

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GENERAL LEDGER CONTROL A	ACCOUNT SUMMARY	5115
Account Title Sinking Fund Revenue		Account Number A
Identifies amounts collected from State lev sources deposited directly into a Sinking Fund a Correlates with budgetary account 3115 —		ue lue.
NORMAL ACC	OUNT BALANCE	Debit Credit
Form 432—Income Control Ledger (collection)	ctions)	
Debits	Credits	
C303—Dishonored Checks Cancelled: Standard Income D302—Income Distribution F402—Closing Income Accounts: Standard (con't.)	B315—Sinking Fund: Collections D302—Income Distribution	
Notes		

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	GENERAL LEDGER CONTROL A	ACCOUNT SUMMARY	5116 Account
	Title Sinking Fund Contributions		▲ Number ▲
Description	Identifies monies paid into a Sinking Fund account to retire bonds and/or pay interest due wherein the amounts paid-in has previously been accounted as income in other categories or is paid-in from a non-Treasury fund source. Correlates with budgetary account 3116 — Estimated Sinking Fund Contributions.		
	NORMAL ACCO	OUNT BALANCE	Debit
Subsidiary			
		NT TRANSACTIONS	
	Debits	Credits	
B	414—Warrant Claims: Non-Budgeted Income Refunds 421—Payroll Claim: Non-Central Payroll 303—Dishonored Checks Cancelled: Standard Income 0302—Income Distribution 402—Closing Income Accounts: Standard (con't.)	B315—Sinking Fund: Collections D302—Income Distribution	
Notes			

GENERAL LEDGER CONTROL	ACCOUNT SUMMARY	5117
Title Excess Sinking Fund Transfers		Account Number
Identifies monies, exceeding the needs of accounting entity. Correlates with budgetary account 3117 –		
NORMAL AC	COUNT BALANCE	Debit X Credit
Form 432—Income Control Ledger (colle	unt transactions	
Debits	Credits	
C303—Dishonored Checks Cancelled: Standard Income D302—Income Distribution F402—Closing Income Accounts: Standard (con't.)	D302—Income Distribution	
Notes .		

GENERAL LEDGER CONTROL ACCOUNT SUMMARY 5118 Account			
Account Title Income — Other	A Coo		
Identifies total amount collected by the State which is properly classified as income but not accurately described by using other income control accounts. Correlates with budgetary account 3118 — Estimated Income — Other.			
NORMAL ACC	OUNT BALANCE Debit		
	NT TRANSACTIONS		
Debits	Credits		
B414—Bonds Sold: Bond Proceeds Recorded C303—Dishonored Checks Cancelled: Standard Income D302—Income Distribution F402—Closing Income Accounts: Standard (con't.)	B233-Due From Local Agencies: Establis B311-Income Collections Deposited: Star D302-Income Distribution	shed ndard	
Notes			

GENERAL LEDGER CONTROL A	
Account Title Support Expenditures	Account Number
Identifies the total amount expended to fine expenses are concerned (includes expenditures for Correlates with budgetary account 3201 – \$	• • • •
NORMAL ACCO	DUNT BALANCE X Debit Credit
Form 431—Expenditure Control Ledger (e	expended)
TYPICAL ACCOUN	NT TRANSACTIONS
Debits	Credits
B411—Warrant Claims: Standard Disbursements B453—Treasurer's Interest Charges B461—Transfers: To Payroll Revolving Account B463—Inter-Entity Invoice: Paid C122—Imprest Cash Purchase Funds: Replenished C202—Agency Warrants Are Issued: Standard C305—Dishonored Checks Cancelled: Standard Expenditure Abatement C403—Expense Advances: Adjustment/Closure D301—Expenditure Distribution E101—Year-end Accruals: Standard F201—Closing Other Deductions	B221—Expenditure Abatement Receivables: Standard B321—Expenditure Abatement Collections Deposited: Standard D301—Expenditure Distribution F101—Year-end Accruals: Standard
No tes	

GENERAL LEDGER CONTROL ACCOUNT SUMMARY 5202 Account Account Number A Title Capital Outlay Expenditures Identifies the total amount expended to purchase land, develop building sites, construct buildings and provide major improvements extending the life of productive attributes of buildings. Correlates with budgetary account 3202 - Capital Outlay Appropriations. Description Debit NORMAL ACCOUNT BALANCE Credit Subsidiary Form 431-Expenditure Control Ledger (Expended) TYPICAL ACCOUNT TRANSACTIONS Debits Credits B411-Warrant Claims: Standard Disbursements B221-Expenditure Abatement Receivables: B465—Disposition is made of Condemnation Standard Deposits: Non-Enterprise B321-Expenditure Abatement Collections B461-Transfers: To Payroll Revolving Account Deposited: Standard B463-Inter-Entity Invoice: Paid D301-Expenditure Distribution C202-Agency Warrants Are Issued: Standard F101—Closing Disbursement Accounts: Standard C305—Dishonored Checks Cancelled: Standard Expenditure Abatement C403-Expense Advances: Adjustment/Closure C605—Construction Progress Report: Non-Enterprise D301—Expenditure Distribution E101-Closing Disbursement Accounts: Standard F201-Closing Other Deductions Notes

GENERAL LEDGER CONTROL ACCOUNT SUMMARY			5203	
Account Title State Aid and Benefit Expenditures			Account Number	
Description	Identifies the total amount expended to provide financial aid and/or assistance directly to recipients. Correlates with budgetary account 3203 — State Aid and Benefit Appropriations.			
	NORMAL ACC	DUNT BALANCE	X Debit Credit	
Subsidiary Ledgers				
	TYPICAL ACCOUNT	NT TRANSACTIONS		
	Debits	Credits		
Debits Credits B411—Warrant Claims: Standard Disbursements C202—Agency Warrants are Issued: Standard C305—Dishonored Checks Cancelled: Standard Expenditure Abatement D301—Expenditure Distribution E101—Year-end Accruals: Standard TYPICAL ACCOUNT RANSACTIONS B221—Expenditure Abatement Reconstruction B321—Expenditure Abatement Colsum Deposited: Standard D301—Expenditure Distribution F101—Closing Disbursement Accounts Standard Standard D301—Expenditure Abatement Reconstruction Deposited: Standard D301—Expenditure Distribution F101—Closing Disbursement Accounts Standard		Collections		
Notes	Notes			

GENERAL LEDGER CONTROL A	Account		
Title Local Assistance Experiorures	▲ Number ▲		
Identifies amounts expended by the State for the purpose of financing the operation of non-State governmental entities. Amounts paid are expended by the non-State governmental entities. Correlates with budgetary account 3204 — Local Assistance Appropriations.			
NORMAL ACCO	DUNT BALANCE X Debit Credit		
Form 431—Expenditure Control Ledger (E	Expended)		
Debits	Credits		
B411—Warrant Claims: Standard Disbursements C202—Agency Warrants are Issued: Standard C305—Dishonored Checks Cancelled: Standard Expenditure Abatement D301—Expenditure Distribution E101—Year-end Accruals: Standard	B221—Expenditure Abatement Receivables: Standard B321—Expenditure Abatement Collections Deposited: Standard D301—Expenditure Distribution F101—Closing Disbursement Accounts: Standard		
Notes			

	GENERAL LEDGER CONTROL	ACCOUNT SUMMARY	5205
	Account Title State Grants		Account Number A
Description	Identifies the total amount of State reventor non-State entities. Correlates with budgetary account 3205 —	ues disbursed by the State as grants in-aid Authorized State Grants.	
	NORMAL ACC	COUNT BALANCE	Debit Credit
Subsidiary Ledgers	Form 431—Expenditure Control Ledger (Expended)	V
	Debits	Credits	
C	411—Warrant Claims: Standard Disbursements 202—Agency Warrants are Issued: Standard 305—Dishonored Checks Cancelled: Standard Expenditure Abatement 301—Expenditure Distribution 101—Year-end Accruals: Standard	B221—Expenditure Abatement Restandard B321—Expenditure Abatement Col Deposited: Standard D301—Expenditure Distribution F101—Closing Disbursement Account	llections
Notes	÷		

GENERAL ELECTRICATION OF THE STATE OF THE ST			5206	
Account Title Federal Grant Transfers			Account Number	
Description	Identifies the amount of grants received by the State from the Federal government which have been transferred as federal grants to non-State governmental entities. Correlates with budgetary account 3206 — Anticipated Federal Grant Transfers.			
	NORMAL ACCO	OUNT BALANCE	X Debit Credit	
Subsidiary				
	Debits	Credits		
0	Debits Debits Credits B411—Warrant Claims: Standard Disbursements C202—Agency Warrants are Issued: Standard Expenditure Abatement D301—Expenditure Distribution E101—Year-end Accruals: Standard Standard B221—Expenditure Abatement Receivables: Standard B321—Expenditure Abatement Collections Deposited: Standard D301—Expenditure Distribution F101—Closing Disbursement Accounts: Standard			
Notes	Notes			

GENERAL LED	GER CONTROL /	ACCOUNT SUMMARY	5207
Account Fiduciary Dis			Account Number
by the State.		ld in trust safekeeping or fiduciary ca Authorized Fiduciary Disbursements.	pacity
	NORMAL ACC	OUNT BALANCE	X Debit Credit
Form 431—Expenditu	re Control Ledger (I	Expended)	
	TYPICAL ACCOU	NT TRANSACTIONS	
Debits		Credits	
B111—Account Payable B411—Warrant Claims: Stand B461—Transfers: To Payroll B463—Inter-Entity Invoice:-Pi C122—Imprest Cash Purchase Replenished C202—Agency Warrants are Is C305—Dishonored Checks Cai C403—Expense Advances: Ac D301—Expenditure Distributi E102—Year-end Accruals: St F201—Closing Other Deduction	Revolving Account aid Funds: ssued: Standard ncelled: Standard djustment/Closure on andard (continued)	B221—Expenditure Abatement Standard B321—Expenditure Abatement Deposited: Standard D301—Expenditure Distribution F101—Closing Disbursement Ar	Collections
Notes			

GENERAL LEDGER CONTROL A	ACCOUNT SUMMARY	5208		
Account Title Operating Expenses		Account Number		
Identifies amounts expended by enterprise operations including allocated expenses (cost of goods sold, depreciation). Correlates with budgetary account 3208 — Authorized Operating Expenses.				
NORMAL ACCO	OUNT BALANCE	X Debit Credit		
Form 431—Expenditure Control Ledger (E	Expended)			
Debits	Credits			
B11—Account Payable B411—Warrant Claims: Standard Disbursements B461—Transfers: To Payroll Revolving Account B463—Inter-Entity Invoice: Paid C122—Imprest Cash Purchase Funds: Replenished C202—Agency Warrants are Issued—Standard C305—Dishonored Checks Cancelled: Standard Expenditure Abatement C403—Expense Advances: Adjustment/Closure D101—Cost Allocations: Cost of Goods Sold D102—Cost Allocations: Depreciation D103—Cost Allocation: Other Prepayments D301—Expenditure Distribution E102—Year-end Accruals: Standard (continued) F201—Closing Other Deductions	B221— Expenditure Abatement Standard B321—Expenditure Abatement Deposited: Standard D301— Expenditure Distribution F102—Closing Disbursements:	Collections		
Notes				

	GENERAL LEDGER CONTROL ACCOUNT SUMMARY 5209				
	Account Title Transfers—Out		Account Number		
Description	Identifies monies transferred from one accounting entity to another pursuant to an appropriation to do so. Correlates with budgetary account 3209 — Authorized Transfers—Out.				
	NORMAL ACC	OUNT BALANCE	Debit Credit		
Subsidiary	and the second s				
	TYPICAL ACCOU	NT TRANSACTIONS			
	Debits	Credits			
C C	Debits Credits B462—Authorized Transfers: Out C202—Agency Warrants are Issued: Standard Expenditure Abatement D301—Expenditure Distribution E102—Year-end Accruals: Standard (continued) F201—Closing Other Deductions TYPICAL ACCOUNT TRANSACTIONS Credits B221—Expenditure Abatement Receivables: Standard B321—Expenditure Abatement Collections Deposited: Standard D301—Expenditure Distribution F101—Closing Disbursement Accounts: Stan				
Notes					

	GENERAL LEDGER CONTROL ACCOUNT SUMMARY 5210 Account				
Account Title Income Refunds					
Description	Identifies income collections refunded wherein an income collections clearing account is not involved. Correlates with budgetary account 3210 — Anticipated Income Refunds.				
	NORMAL ACC	OUNT BALANCE	Debit Credit		
Subsidiary Ledgers					
	Debits	Credits			
	TYPICAL ACCOUNT TRANSACTIONS Debits Credits				
Notes					

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	GENERAL LEDGER CONTROL Account Title Income Refunds—Clearance	ACCOUNT SUMMARY	Account Number
Description	Identifies the amount of income collections account. Correlates with budgetary account 3211 —		
	NORMAL ACC	COUNT BALANCE	Debit Credit
Subsidiary Ledgers	Form 431—Expenditure Control Ledger (Form 433—Income Clearance Control Le	dger (Refunded)	
		Credits	
TYPICAL ACCOUNT TRAN Debits B415—Warrant Claims: Income Refunds (Clearance) (Clearance) C203—Agency Warrants Issued: Clearance Account Income Refunds B322		B222—Expenditure Abatement Re Clearance Account Refund B322—Expenditure Abatement Co Deposited: Clearance Acc Refunds F103—Closing Disbursement Acco Refunds—Clearance	s Illections ount
Notes			

	GENERAL LEDGER CONTROL ACCOUNT SUMMARY 5212				
	Account Title Bond Principal Payments		Account Number		
Description	Identifies amounts disbursed from Sinking Fund accounts to retire matured bonds. Correlates with budgetary account 3212 — Authorized Bond Retirement Disbursements.				
	NORMAL ACCO	OUNT BALANCE	Debit Credit		
Subsidiary Ledgers	Form 431—Expenditure Control Ledger (Expended)				
	Debits	Credits			
C	TYPICAL ACCOUNT TRANSACTIONS				
Notes					

	GENERAL LEDGER CONTROL	ACCOUNT SUMMARY	5213			
	Account Title Bond Interest Expense		Account Number			
Description	ldentifies amounts disbursed from Sinking Fund accounts to pay interest due on bonds outstanding. Correlates with budgetary account 3213 – Authorized Bond Interest Expense.					
	NORMAL ACC	OUNT BALANCE	X Debit Credit			
Subsidiary Ledgers						
	TYPICAL ACCOU	NT TRANSACTIONS				
	Debits	Credits				
C	TYPICAL ACCOUNT TRANSACTIONS Debits Credits					
Notes		1				

	GENERAL LEDGER CONTROL	ACCOUNT SUMMARY 5214			
	Account Title Fiscal Agent Fees	Account Number			
Description	Identifies amounts paid to fiscal agents for services provided in the process of retiring State bonds. Correlates with budgetary account 3214 — Anticipated Fiscal Agent Fees.				
	NORMAL ACC	COUNT BALANCE Debit Credit			
Ledgers	Form 431—Expenditure Control Ledger	(Expended)			
	Debits	Credits			
C	451—Bond Retirement: Fiscal Agent Fees 305—Dishonored Checks Cancelled: Standard Expenditure Abatement 301—Expenditure Distribution 103—Year-end Accruals: Clearance Account Refunds	B221—Expenditure Abatement Receivables: Standard B321—Expenditure Abatement Collections Deposited: Standard D301—Expenditure Distribution F104—Closing Disbursement Accounts: Bond Accounts			
Notes					

GENERAL LEDGER CONTROL ACCOUNT SUMMARY 5215 Account Account ▲ Number ▲ Disbursements - Other Identifies amounts disbursed which are not accurately accounted in more descriptive Description disbursement control account. Correlates with budgetary account 3215 - Appropriations - Other. Debit NORMAL ACCOUNT BALANCE Credit Subsidiary Form 431 - Expenditure Control Ledger (Expended) TYPICAL ACCOUNT TRANSACTIONS Dehits Credits B221-Expenditure Abatement Receivables: B411-Warrant Claims: Standard Disbursements B461-Transfers: To Payroll Revolving Account Standard B321-Expenditure Abatement Collections B463-Inter-Entity Invoice: Paid Deposited: Standard C122-Imprest Cash Purchase Funds: D301-Expenditure Distribution Replenished F101-Closing Disbursement Accounts: Standard C202-Agency Warrants are Issued: Standard C305-Dishonored Checks Cancelled: Standard Expenditure Abatement C403-Expense Advances: Adjustment/Closure D301-Expenditure Distribution E102-Year-end Accruals: Standard (continued) F201- Closing Other Deductions

Notes

	GENERAL LEDGER CONTROL ACCOUNT SUMMARY 5216 Account Title Prior Year Expenditure Adjustments Account Number				
Identifies the amount of expenditures accrued at a year's-end not subsequently liquidated.					
	NORMAL A	CCOUNT BALANCE	Debit X Credit		
Subsidiary Ledgers ouou					
	TYPICAL ACC	OUNT TRANSACTIONS			
D	ebits	Credits			
F301—Close Prior Y Adjustments	'ear Expenditure Account	E104—Adjust Expenditure	Accrual Accounts		

Notes

A detailed analysis will be made to determine whether or not an adjustment to expenditures recorded in prior years is necessary.

Account	GENERAL	LEDGER CONTRO	L ACCOUNT SUMMARY	6101
Title	Cash or	n Hand		Account Number
Description	Identifies cash te level banking		the State Treasurer as needed to e	ffectively conduct
		NORMAL	ACCOUNT BALANCE	X Debit Credit
S Do	one ocuments are t nount of cash		needed to identify the respo	onsible person and the
		TYPICAL AC	COUNT TRANSACTIONS	
	Debit	rs .	C	redits
	king Cash Cha Augmented	inge Fund Establishe	d G104—Working Cash Cl	nange Funds are Reduce

	The second control account allowably					
	GENERAL LEDGER CONTROL ACCOUNT SUMMARY 6102 Account Account Account					
	Title Cash In Demand Deposits		▲ Number ▲			
Description	ldentifies monies on deposit in non-interest bearing commercial banks accounts upon which the Treasurer issues checks as required to redeem warrants issued or to invest surplus treasury cash.					
	NORMAL ACC	DUNT BALANCE	X Debit Credit			
Subsidiary	Form 451—Bank Demand Deposit Ledger TYPICAL ACCOUNT TRANSACTIONS					
	Debits	Credits				
G G G	TYPICAL ACCOUNT TRANSACTIONS Debits Credits G101—Collection Řeports are Recorded G104—Working Cash Change Funds are Reduced G105—Transfer within Demand Accounts G109—Certificate of Time Deposits are Negotiated G110—Transfer from U.S. Treasury G111—U.S. Treasury Obligation liquidated G105—Transfers to the U.S. Treasury G108—Investment in U.S. Treasury Obligations G112—Dishonored Checks are Purchased G116—Presented Warrants are Purchased G117—Presented Warrants are Purchased G122—Registered Warrants Albert Alber					
Notes						

		A COOLINE CUMA SV	I
A	GENERAL LEDGER CONTROL Cocount Fitle Cash In Time Deposits	ACCOUNT SUMMARY	6201
Description	Identifies that amount of money invested banks.	d in interest-bearing time deposits	with commercial
	NORMAL AC	CCOUNT BALANCE	X Debit Credit
Subsidiary	Form 452-Bank Time Deposit Ledger		
	TYPICAL ACCO	UNT TRANSACTIONS	-
	Debits	Credit	s
	06—Certificate of Time Deposits are Purchased	G109—Certificate of Tim Negotiated	
Notes			

GENERAL LEDGER CONTROL A	ACCOUNT SUMMARY	6202
Account Title Cash With U.S. Treasury		Account Number
Identifies monies transferred to the U.S. To technically under State control.	reasury as required by law but which remain	ns
NORMAL ACC	OUNT BALANCE	Debit Credit
Subsidiary Ledgers Dono		
Debits TYPICAL ACCOU	NT TRANSACTIONS Credits	
G107—Transfers to the U.S. Treasury	G110—Transfer from U.S. Treasu	ry
Notes		

		GENERAL LEDGER CONTROL	ACCOUNT SUMMARY	6301
	Account Title	Investments at Cost		Account Number
Description	rath	Identifies surplus treasury cash invested in er than at par considering the anticipated sh		
		NORMAL ACC	COUNT BALANCE	X Debit Credit
Subsidiary Ledgers	None			
		TYPICAL ACCOU	NT TRANSACTIONS	
		Debits	Credits	
G	108—Inve	stment in U.S. Treasury Obligations	G111-U.S. Treasury Oblig	gation Liquidated

Notes

	GENERAL LEDGER CONTROL	ACCOUNT SUMMARY	6302
	Account Title Purchased Interest		Account Number
Description	Identifies accrued interest on investments collections are first offset against the Purchased transferred to the recipient accounting entity.		
	NORMAL ACC	COUNT BALANCE	Debit Credit
Subsidiary	None A record must be maintained detailing	the balance in this account.	
	TYPICAL ACCOU	JNT TRANSACTIONS	
	Debits	Credits	
	108—Investment in U.S. Treasury Obligations	G111-U.S. Treasury Obligation	
Notes			

	GENERAL LEDGER CONTROL	ACCOUNT SUMMARY	6401
	Account Title Land		Account Number A
Description	Identifies amounts invested in land by spe only in the General Fixed Asset Fund.	cified accounting entities. Account is utilize	
	NORMAL ACC	COUNT BALANCE	X Debit Credit
Subsidiary Ledgers	Agencies are to maintain ledger cards	to identify the disposition of this	account.
	TYPICAL ACCOU	INT TRANSACTIONS	
	Debits	Credits	
	1—General Gixed Asset Fund: Assets Recorded	J102—General Fixed Assets: Sold Liquidated	or
Notes	į.		

	GENERAL LEDGER CONTROL A	CCOUNT SUMMARY	6402		
	Account Title Buildings		Account Number		
Description	Identifies amounts invested in buildings by specified accounting entities. Account is used only in the General Fixed Asset Fund. Costs capitalized in this account are not to be depreciated.				
	NORMAL ACCO	DUNT BALANCE	Debit Credit		
Subsidiary Ledgers	Agencies are to maintain ledger cards to identify the disposition of this account.				
	TYPICAL ACCOUNT	IT TRANSACTIONS			
	Debits -General Fixed Asset Fund: Assets	United Assets: Sold of Credits			
J100	Recorded 3—General Fixed Assets: Allocation	Liquidated			
Notes					

GENERAL LEDGER CONTROL	ACCOUNT SUMMARY	6403
Account Title Other Improvements		Account Number
Identifies amounts invested in improvement entities. Account is utilized only in the General account are not to be depreciated.		
NORMAL ACC	COUNT BALANCE	X Debit Credit
Agencies are to maintain ledger card	s to identify the disposition	on of this account.
TYPICAL ACCOU	INT TRANSACTIONS	
Debits	Cred	its
Recorded 03—General Fixed Assets: Allocation	Liquidated	

	GENERAL LEDGER CONTROL	ACCOUNT SUMMARY	6404
	Title Equipment		▲ Number ▲
Description	Identifies amounts invested in equipment lused only in the General Fixed Asset Fund. Codepreciated.		
	NORMAL ACC	COUNT BALANCE	X Debit Credit
Subsidiary Ledgers	Agencies are to maintain ledger cards	s to identify the disposition of this	account.
	Debits	Credits	
	-General Fixed Asset Fund: Assets Recorded 3-General Fixed Assets: Allocation	J102—General Fixed Assets: Sold Liquidated	or
Notes			

	GENERAL LEDGER CONTROL	ACCOUNT SUMMARY	6405
	Account Title Other Fixed Assets		Account Number A
Description	Identifies the accumulated amount expende fixed assets other than land, buildings, and impro Account is used only in the General Fixe	ovements other than buildings.	
	NORMAL ACC	OUNT BALANCE	X Debit Credit
Subsidiary Ledgers	Agencies are to maintain ledger cards	to identify the disposition of this	account.
	TYPICAL ACCOU	NT TRANSACTIONS	
	Debits	Credits	
	-General Fixed Asset Fund: Assets Recorded P-General Fixed Assets: Allocation	J102—General Fixed Assets: Sold Liquidated	or
Notes			

	GENERAL LEDGER CONTROL	ACCOUNT SUMMARY	6406		
	Account Title Construction Work In Progress		Account Number		
Description	Identifies the accumulated amount expended from specified accounting entities for fixed assets wherein the fixed asset being acquired has not yet been completed. Account is used only in the General Fixed Asset Fund.				
	NORMAL ACC	COUNT BALANCE	Credit		
Subsidiary	Agencies are to maintain ledger cards to identify the disposition of this account.				
	TYPICAL ACCOU	UNT TRANSACTIONS Credits			
J101	-General Fixed Asset Fund: Assets Recorded	J103—General Fixed Assets: Alloca	tion		
Notes					

	Account Title	NERAL LEDGER CONTROL Amounts to be Provided to Retir		6501 Account
Description	debts (usua and, period	entifies the total amount of funds no ully bonds). Account balance is incr lically, reduced as applicable amount e Long-Term Debt Fund.	eased as additional long-term deb	ets are incurred
		NORMAL A	CCOUNT BALANCE	X Debit
Ledgers	None			
			OUNT TRANSACTIONS	-
H10 H20	01—Bonds So 01—Notes Iss	Debits Id: Long-Term Debt Fund ued: Long-Term Debt Fund	H102—Sinking Fund Col Debt Fund H202—Sinking Fund Col Debt Fund	lections: Long-Term
		•		

	GENERAL LEDGER CONTROL ACCOUNT SUMMARY 6510							
	GENERAL LEDGER CONTROL ACCOUNT SUMMARY Account Title Amounts Available in Sinking Fund Accounts Account Number							
Description	Identifies the amounts accumulated in Sinking Fund accounts to provide for the payment of							
		NORMAL ACC	OUNT BALANCE	Debit Credit				
Subsidiary Ledgers	None							
		TYPICAL ACCOU	NT TRANSACTIONS					
		Debits	Credits					
H10	2—Sinking Debt Fu	Fund Collections: Long-Term	H203—Note Principal Retired: Long- Debt Fund H103—Bonds Principal Retired: Long Debt Fund					
Notes								

GENERAL LEDGER CONTRO	DL ACCOUNT SUMMARY	7101							
Account Title Accountability For Treasury Ca	ash Clearing	Account Number							
Identifies the amount of deposits made by agencies in commercial banks to the credit of the State Treasurer which have not yet been officially receipted into the State Treasury. Correlates with Account 1104—Treasury Cash Clearing, accounted in contributing accounting entities.									
NORMAL	ACCOUNT BALANCE	Debit X Credit							
sqns	Form 456—Treasurer's Cash Clearing Ledger								
	COUNT TRANSACTIONS								
Debits	Credits								
G102—Treasurer's Receipts Recorded	G101—Collection Reports are Re								
Notes									

GENERAL LEDGER CONTROL A	CCOUNT SUMMARY 7102								
Account Title Accountability For Cash In Treasury Account									
Identifies monies deposited by agencies in commercial banks to the credit of the State Treasurer which have been officially cleared into the State Treasury upon which no warrant transfer of funds or warrants have not been issued. Correlates with Account 1105 – Cash in Treasury.									
NORMAL ACCO	DUNT BALANCE Debit X Credit								
Form 453—Cash Accountability Ledger									
TYPICAL ACCOUNT	IT TRANSACTIONS								
Debits	Credits								
G112—Dishonored Checks are Purchased G113—Agency Warrant Account Established G114—Auditor's Warrants are Issued G120—Transfer Between Accounting Entities	G102—Treasurer's Receipts Recorded G118—Stop Payments Notices are Issued G119—Stale-dated Warrants are Cancelled G120—Transfer between Accounting Entities								
Notes									

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Accou	GENERAL LEDGER CONTROL		7103						
Title	Accountability For Agency Warrant	Accounts	▲ Number ▲						
Identifies that amount of treasury cash deposited by a State agency in behalf of an accounting entity which may be disbursed through issuance of an agency warrant. Correlates with Account 1103-Agency Warrant Account.									
	NORMAL ACC	OUNT BALANCE	Debit Credit						
Form 455—Agency Warrant Account Ledger									
		NT TRANSACTIONS							
	Debits	Credits							
G115-	-Agency Warrants are Issued	G113—Agency Warrant Account .	ESTADIISNEG						
Notes									

		GENERAL LEDGER CONTROL A	ACCOUNT SUMMARY	7201						
	Account Title Accountability For Outstanding Warrants Account									
Description	Identifies the total amount of warrants issued against an accounting entity's cash in treasury									
		NORMAL ACC	DUNT BALANCE	Debit X Credit						
Subsidiary Ledgers										
		TYPICAL ACCOUR	NT TRANSACTIONS							
		Debits	Credits							
G G G	117—Prese 118—Stop 119—Stale 121—Prese	nted Warrants are Purchased nted Warrants Cashed are Purchased Payments Notices are Issued -dated Warrants are Cancelled inted Warrants are Registered stered Warrants are Purchased	G114—Auditor's Warrants are Issu G115—Agency Warrants are Issu							
Notes										

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A ===	GENERAL LEDGER CONTROL	ACCOUNT SUMMARY	7202					
Tit		rrants	Account Number A					
Identifies the total amount of warrants held by a commercial bank to effect a loan to the State.								
	NORMAL AC	COUNT BALANCE	X Credit					
Subsidiary Ledgers	None A listing is to be maintained to identif	y warrants which have been reg	istered.					
	TYPICAL ACCO	UNT TRANSACTIONS	-					
-	Debits	Credits						
GIZ	2—Registered Warrants are Purchased	G121—Presented Warrants a	ie negistereu					
Votes								

	GENERAL LEDGER CONTROL ACCOUNT SUMMARY 8101									
	Account Title General Fund Fixed Asset Investments Account Number									
Description	Identifies the total amount of fixed assets purchased from the General Fund.									
		NORMAL ACC	OUNT BALANCE	Debit X Credit						
Subsidiary Ledgers	TA CIEUTI									
		TYPICAL ACCOU	NT TRANSACTIONS							
	Debits		Credits							
J10.	2—General Fixed Assets: Sold	or Liquidated	J101—General Fixed Asset Recorded	Fund: Assets						
lotes	This account is used only	v in the General Fix	ked Asset Fund.							

Offset to Accounts 6401-6406 insofar as the General Fund is concerned.

	GENERAL LEDGER CONTROL	ACCOUNT SUMMARY	8102							
	Account Title Earmarked Revenue Fund Fixed	Asset Investments	Account Number A							
Description	Identifies the total amount of fixed assets purchased from specified accounts within the									
	NORMAL AC	COUNT BALANCE	Debit X Credit							
Subsidiary Ledgers	Form 445—General Property Led	ger								
	TYPICAL ACCO	UNT TRANSACTIONS								
	Debits	Credits								
J10:	2—General Fixed Assets: Sold or Liquidated	J101—General Fixed Asset Fund: A Recorded	Assets							

Notes

This account is used only in the General Fixed Asset Fund.

Offset to Accounts 6401-6406 insofar as the general fund is concerned.

	GENERAL LEDGER CONTROL	ACCOUNT SUMMARY	8104					
Account Title	Federal and Private Revenue Fund	Fixed Asset Investments	Account Number					
Identifies the total amount of fixed assets purchased from specified accounts within the Federal and Private Revenue Fund.								
	NORMAL ACC	COUNT BALANCE	Debit Credit					
Ledgers	Form 445—General Property Ledg	er						
	TYPICAL ACCOU	UNT TRANSACTIONS						
	Debits	Credits						

Account Title Bond Proceeds and Insurance Clearance Fund Fixed Asset Investment Identifies the total amount of fixed assets purchased from specified accounts within the Bond Proceeds and Insurance Clearance Fund. NORMAL ACCOUNT BALANCE Debit X Credit												
Identifies the total amount of fixed assets purchased from specified accounts within the Bond Proceeds and Insurance Clearance Fund. NORMAL ACCOUNT BALANCE Form 445—General Property Ledger TYPICAL ACCOUNT TRANSACTIONS Debits Credits 102—General Fixed Assets: Sold or Liquidated J101—General Fixed Asset Fund: Assets			GEN	IERAL	LEDGE	R CONTR	OL A	ACCOUNT SU	IMMARY	1		8106
Bond Proceeds and Insurance Clearance Fund. NORMAL ACCOUNT BALANCE Form 445—General Property Ledger TYPICAL ACCOUNT TRANSACTIONS Debits Credits 102—General Fixed Assets: Sold or Liquidated J101—General Fixed Asset Fund: Assets		Account Title		Bond F	Proceeds ar	nd Insurance	Cleara	nce Fund Fixed	Asset Inv	restment		Account Number
Form 445—General Property Ledger TYPICAL ACCOUNT TRANSACTIONS Debits Credits 102—General Fixed Assets: Sold or Liquidated J101—General Fixed Asset Fund: Assets	Description	Bon						purchased from s	pecified a	ccounts with	in the	
TYPICAL ACCOUNT TRANSACTIONS Debits Credits 102—General Fixed Assets: Sold or Liquidated J101—General Fixed Asset Fund: Assets						NORMAL	ACC	OUNT BALANC	E		×	
Debits Credits 102—General Fixed Assets: Sold or Liquidated J101—General Fixed Asset Fund: Assets	Subsidiary Ledgers		For	rm 445-	–General	Property	Ledge	r				
102-General Fixed Assets: Sold or Liquidated J101-General Fixed Asset Fund: Assets					-	TYPICAL A	ccou	NT TRANSACT	IONS	-		
				Debi	ts					Credits		
								Record	ed .			

Notes

This account is used only in the General Fixed Asset Fund.

Offset to Accounts 6401-6406 insofar as the General Fund is concerned.

Revolving Fund Fixed Asset Investments Account Title Revolving Fund Revolving Fund.			GEN	IERAL	LEDGE	R CON	TROL	ACCOU	NT SU	MMAR	Υ			8107
Revolving Fund. NORMAL ACCOUNT BALANCE Form 445—General Property Ledger TYPICAL ACCOUNT TRANSACTIONS Debits Credits 1102—General Fixèd Assets: Sold or Liquidated J101—General Fixed Asset Fund: Assets				Revolvi	ing Fund	Fixed Ass	et Investi	nents						▲ Number
Form 445—General Property Ledger TYPICAL ACCOUNT TRANSACTIONS Debits Credits 102—General Fixéd Assets: Sold or Liquidated J101—General Fixed Asset Fund: Assets	Description	Revo			total amo	ount of fix	ed assets	purchase	d from sp	ecified :	accounts	within	the	
Form 445—General Property Ledger TYPICAL ACCOUNT TRANSACTIONS Debits Credits 102—General Fixed Assets: Sold or Liquidated J101—General Fixed Asset Fund: Assets						NORM	AL ACC	OUNT	BALANCI	•			T _x	
Debits Credits 1102—General Fixed Assets: Sold or Liquidated J101—General Fixed Asset Fund: Assets	Ledgers		For	m 445-	-General	Propert	y Ledge	r						
102-General Fixed Assets: Sold or Liquidated J101-General Fixed Asset Fund: Assets						TYPICAL	. ACCOL	NT TR	ANSACTI	ONS				
				Debi	ts						Credits			
									Recorde	ed				

	GENERAL LEDGER CONTROL A	ACCOUNT SUMMARY	9101							
	Account Title Bonds Payable Account Number									
Description	Identifies the total principal amount owing on long-term bonds issued by the State.									
	NORMAL ACC	OUNT BALANCE	Debit Credit							
Subsidiary	Administering agencies are required to maintain detailed ledger cards to identify the composition of this account.									
		NT TRANSACTIONS								
	Debits	Credits								
	03—Bonds Principal Retired: Long-Term Debt Fund ,	H101—Bonds Sold: Long-Term Det	. r und							
Votes	This account is used only in the Long-Tern	n Debt Fund.								

GENERAL LEDGER CONTROL ACCOUNT SUMMARY				9102	
Account Title Notes Payable				Account Number	
Description					
	NORMAL ACCOUNT BALANCE			Debit Credit	
Subsidiary Ledgers	Administering agencies are required to maintain detailed ledger cards to identify the composition of this account.				
TYPICAL ACCOUNT TRANSACTIONS					
Debits Credits ·					
H20	03—Note F	Principal Retired: Long-Term Fund	H201—Notes Issued: Long-Term Deb	t Fund	
Notes	This account is used only in the Long-Term Debt Fund.				



